G. R. S. 58]

Previous references.

G.F. 54-13 Ss 11 and 16, B. October 1914
" " Ss 7 and 8 B. July 1914
" 13-12-" -1. 789. B. Sept^r 1913
" 14-13 -" - 2. H. October 1913
G.F. 3-14 Ss 3846. B. April 915

File No. 4-15

Serial Nos. 1-5

(G.F.)

Later references.

Secret 41-15 Ss 617, 1414 B April 1916.
SDA 36-15 Ss 198, B. May 1916.
G.F. 4-15 Ss 6, 9710, B. Aug 16.
G.F. 128-16 Ss 104, B. March 1917
G.F. 11-17 1, 283.

GENERAL AND REVENUE SECRETARIAT.

G.F. 13-19 Ss 3143, B Jan 7 1920.

264/C

Serial Nos. 1-5

Part B for December 1915

SUBJECT.

Appointment of a Commercial Auditor for the Comptroller's office -

---

Sl 1. Proposal :-

Referring to para 2 of G.O. no Fl 6094 G.F. 3-14- Dated 24-4-15, Submits the names of three candidates who are most qualified for the Post of the Commercial Auditor and solicits sanction to the appointment of now K. Narayan to the Post as he has been reported upon Very favorably by his employers Messrs Fraser and Ross, Chartered Accountants, Madras.

W D 1351—GPB—20,000—13-12-15

Sl 5. Fl Order :- Appoints now K. Narayan ... temporarily for six months as a Commercial ...

G. R. S. 11] 1915.

GENERAL AND REVENUE SECRETARIAT.

(G.7.)

NOTES.

File No. 4-15

FILE HEADING.

Appointment of a Commercial Auditor for the Comptroller's Office.

From

The Comptroller to Government.

No. 201/12-21 Dated 9/12-7-15 Received 13-7-15

Diary No. 160.	Enclos. 2	Spare Copies.	Serial No. 1.

BRIEF ABSTRACT OF LETTER.

Referring to para 2 of G.O. no 76094/G73-14-6 dy 24-4-15, Submits the names of three candidates who are most qualified for the post of the Commercial Auditor and solicits sanction to the appointment of Mr K. Narayanan to the post as he has been reported upon very favorably by his employers Messrs Fraser & Ross, Chartered Accountants, Madras.

NOTES AND ORDERS.

Subd for orders.

17/7 Hon 2. The Comp's letter explains its c/f.

Gloster) 19.7.15

NOTES—First Sheet.

GPB—20,000—3-8-14

R. S. 12]

General and Revenue Secretariat.

G.7 File No. 4 of 1915.

Serial No.	
	3. The applications in original may be called for & scrutinized by the M[illegible] with a view to ensuring ourselves that there is no local applicant with necessary qualifications for the post. Dewan. 22/7.
	4. Issue draft to Comp[troller] calling for applns. 22/7.
2	To the Comptroller no. Fe 397 dt. 22.7.15 Requests him to send in original, for the information & record, all the appns received with a tabular Statement showing the qualifications of the several applicants.
3.	Anonymous petn dt. 13.7.15, complaining that the Muhamadan applicants for the commercial Auditor's place, are stated to have been passed over forward of practical experience & praying for justice being shown in the matter, as local candidate can be made to get practical experience in the auditing line by being sent to Madras or Bombay for training for about 6 months under some chartered Accountants
	5. Dewan's order on the petition: Secretary.

NOTE—Contn. sheet.

GPB—25,000—30-4-15.

160 f437

G. R. S. 12]

General and Revenue Secretariat. | S.7 File No. 4 of 1915.

Serial No.	
	To be Kindly Shown to the Fin[L] Secretary & brought up some writ[n] a brief note. Sd/- M.V. 26.7.15.
	6. A.S. for needful achai: Sd/- D.M.N. 28/7.
	7. Submitted The original applicahns called for from the Comptroller have not yet been received. ASR 29/7 Reference is invited to the orders of the Dewan on the letter noted above. Sd/- 29/7
160.	Seen 31/7
	Submitted with reference to the orders of the Dewan on the letter. Reference is also invited to para 7 above. Sd/- 2/8
	11. Orders? Please get the orig[l] Reps sent up a brief note Dewan 5/8
4	From the Comptroller no. 964/R.46 Dt. 30.7.15 / 7.8.15 Forwards all the applicahns received

NOTE—Contn. sheet.

GPB—25,000—30-4-15

G. R. S. 12]

General and Revenue Secretariat. | G.7 File No. 1 of 1915

Serial No.

received for the post, with a tabular statement showing the qualifications of the several applicants.

Submitted

ASM 7/8 With reference to para 3 above, the applications received cannot be said to disclose the names of any local applicants who may be regarded as qualified for the place. But it has to be stated in the letter. But it is to be stated that with some practical Experience in an Auditor's office it may be possible for some of the local men to get themselves qualified for the place. But it is not clear if such can wait till they get trained.

3 Messrs Srinivasa Raghavachar (No 2) & G.S. Subbarao the local graduates who recently underwent a Commercial Course in Bombay, appear to be applicants. They have had no practical Experience of audit. Mr K.S. Aiyar of Bombay says that with some more practical training under him they will do for the place. The first is no 2 in the list. The second name of the applicant appears only in the letter of Mr K.S. Aiyar.

14 Candidates Nos 1 to 3 though residents at present of Bangalore do not appear to be 'local' men. These Candidates

NOTE—Contn. sheet.

GPB—20,000—30-6-15

G. R. S. 12]

General and Revenue Secretariat. | S 7 File No. 4 of 1915

Serial No.

No 11 appears to be a local man. But he seems to have been working only as an Accountant or clerk in some Offices So far & not as an 'Auditor'.

No 17 is a local man but his application shows that he has no qualifications for the place.

15 Hence it is therefore to be stated that none of the local men possess the qualifications required.

Glossary

9-8-15

No 2 viz Mr Srinivasa Raghavachar seems a deserving candidate. Next comes Mr G. S. Subba Rao. The matter may be answered in Council, if necessary.

Dewan

Dewan 9/8

1845
30 8.15

17 Yes. At the next meeting. If an Article is to be appointed, it should be only as a temporary measure.

13-11-15.

Include in Agenda

C.S. at Ooty 13/11

18 15/11/15

Discussed in Council. Submitted as desired.

Dewan 17/11

First member & Dewan

NOTE—Contn. sheet.

GPB—20,000—30-6-15

G. R. S.

7

Extract from the Proceedings of the 366th Meeting of the Council of His Highness the Maharaja, held at Bangalore on the 24th & 25th November 1915.

---

11. SUBJECT. - (Outside the Schedule).

Appointment of a Commercial Auditor, Comptroller's Office.

OPINION OF THE COUNCIL.

Mr.K.Narayan, No.6 in the list, may be selected for the post. He may be appointed temporarily for six months.

Sd. M.VISVESVARAYA,
Dewan of Mysore.

"EXTRACT"

D. M. Narayana Rao
Secretary to Government,
General Department.

GPB—2,000—5-5-10

G.R.S. 13]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

VB Mr. Shamanna will kindly submit the file to the First Member of Council with a draft Final Note.

Draft
27/11

VM (S.L. Member) Draft Final note is submitted

hg
27/11

Final note appd. and signed by First member is put up.

MSS
2.12.15.

VBJ Draft submission note is put up

hg
2/12

Glser
Shwan

Draft
3/12

2799
3.12.15

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

GPB—50,000—5-8-15

Submitted to His Highness.

I submit herewith papers relating to the selection of a suitable candidate for the post of Commercial Auditor in the Comptroller's Office created in G.O. No.Fl.6094/G.F.3-14-6 dated 24th April 1915, and the 'Final Note' of the First Member in the matter.

Flag V

×Flag N.

×Page 7 of office notes

2. As recommended by the Council the appointment of Mr.K. Narayanan to the post, temporarily for six months, may be kindly approved.

A. Krishnaraja
4th Dec. 1915.

Final Note by the First Member of Council.

Subject:—

Selection of a candidate for appointment as Commercial Auditor, Comptroller's Office.

In Government Order No.Fi. 6094 dated 24th April 1915 Government sanctioned the appointment of a Commercial Auditor in the Comptroller's Office for a period of three years on Rs. 100- $\frac{10}{1}$ - 150 and directed the Comptroller to invite applications for the post and to submit to Government the names of three suitable candidates from whom a selection could be made.

2. The Comptroller accordingly invited applications for the post in a notice published in the Mysore Gazette. Twenty one candidates applied of whom the Comptroller considers as most suitable one Mr. K.Narayanan, Senior Accountant under Messrs. Fraser & Ross, Chartered Accountants, Madras. The Comptroller recommends that he may be selected and appointed on probation for six months and continued thereafter if found satisfactory.

3. All the applications received by the Comptroller were called for and scrutinised by Government to see if there were no suitable 'local' candidates. With the exception of the two graduate teachers in the local Commercial Schools, there were no other suitable 'local' applicants.

4. I was for giving some training to one of the two Commercial School teachers and employing him by preference but considered that there was no serious objection to employ the candidate selected by the Comptroller -----

for three years.

Page 7 of office notes.

5. The subject was considered in a meeting of the --- Council who were of opinion that K.Narayanan recommended by the Comptroller might be selected for the post and appointed temporarily for six months.

H. Monjundayya

Dated 1st Dec. 1915. First Member of Council.

12

Record of Cases submitted for the Orders of His Highness the Maharaja

380

Subject.

Appointment of Mr.K. Narayanan as Commercial Auditor, Comptroller's Office, temporarily for six months.

31

Order.

~~KRW~~

10/12/15

Fin Secy

11.12.15

Draft

Hon

8/12/15

KRW

F. R. S. 12]

General and Revenue Secretariat. | G.7 File No. | of 1915.

Serial No.	
	33 Draft G.O. submitted ASM 14/12 for approval (Genl Secy.) Mm 15/12
	MM 16/12/15 1st Member Mm 16/12
	35 Draft appd. by First member 16.12.15 MM
	36. Issue Mm 17/12
5	To The Comptroller in Mysore No. JE2853 & 23.12.15. Appoints Mr. K. Narayanan as Commercial Auditor temporarily for a period of Six months.

NOTE—Contn. sheet.

GPB—20,000—30-6-15

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government.

DIARY NO. 160

the communications.

201 No. R 21

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

Dated Bangalore, the 9th July 1915.

FROM

Diwan Bahadur
J. S. CHAKRAVARTI, ESQ., M.A.,
F.R.A.S., etc.,
Comptroller to the Government of
His Highness the Maharaja of Mysore.

To

D. M. Narasinga Rao, ESQ., B.A., B.L.,

Secretary to the Government of Mysore,

General & Revenue *Departments*

SIR,

I have the honour to report for the information of Government that in accordance with Government Order No. Fl. 6094/G.F. 3-14-4 dated 24th April 1915, sanctioning the post of a Commercial Auditor on Rs. 100--10/1--150 to be attached to my office, temporarily for a period of three years, I invited applications for the post by means of a notice dated 28th April 1915 published on pages 907, 959 & 1006 of Part II of the Mysore Gazette dated 6th, 13th and 20th May 1915, respectively, and also by sending copies of such notice to qualified auditors working in well-known Firms in the Madras Presidency and elsewhere.

In response to the said notice, applications were received for the said post from 21 candidates. Of these, the three candidates whose names ~~and~~ qualifications and other particulars are given in the attached statement, are found to be most qualified for the post. As the first of these three viz., Mr. K. Narayanan, now working as Senior Accountant, under Messrs. Fraser and Ross, Chartered Accountants, Madras, has been reported upon very favourably and strongly recommended for the post (Vide copy of the Firm's letter dated 5th July 1915 enclosed for reference), I beg that he may be appointed on probation for six months and if after the expiry of the said period,

~~of~~

Rec.—Gl. 17]

.....Department.

191[illegible].

FROM

J. S. CHAKRAVARTI, ESQ., M.A.,
F.R.A.S., etc.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

.....ESQ.,

Secretary to the Govt. of Mysore,
.....Jud. Dept.

Dated

Despatched 14/2/15

Received 201

No. ..... Gl
Ry

Subject matter.

Recommending to Govt the
names of three out of seven
applicants for the post of
Commercial Assistant in

GPB —1,500—21-9-11

of his work should be found satisfactory, be kept on for the period sanctioned by Government.

I may add that Mr. C. M. Raghavendra Rao of my office who is now working as Superintendent, Military Stores, would be a better man for the post than any of the three men named in the statement but as he is usefully employed in another capacity under the orders of Government, I do not propose to withdraw him. I request that early sanction of Government to the appointment may kindly be obtained.

I have the honour to be,

S i r,

Your most obedient servant,

J Chakravarti

Comptroller.

SDV/

9/7/15

Enc: to G.F. 4-05-1

Copy of certificate forwarded with letter dated 5th July 1915 from Mr. K. Narayanan, 17, Armenian Street, Senior Accountant and Auditor under Messrs. Fraser & Ross, Chartered Accountants, Madras, to the Comptroller to the Government Mysore, Bangalore.

17, Armenian Street, Madras,
Dated 5th July 1915

Dear Sir,

Mr. K. Narayanan, now in this office, has informed us that he is a candidate for the post of Commercial Auditor for which you have a vacancy and has asked us to give him a certificate as to his qualifications for the post.

Mr. Narayanan has been with us since 3rd July 1911, and during that time has done a large amount of audit work under our supervision, including the books of Engineering Works, Chemists, General Stores, Rubber Estates, etc., and has carried out his work to our entire satisfaction, and we can confidently recommend him for the position he now seeks.

The Memorandum from your office No. R/96 dated 30th June 1915 asks Mr. Narayanan to furnish you also with a Certificate from us as to the pay that he has been drawing.

Mr. Narayanan is now drawing Rs. 57/8/- per mensem, but we would remind you that in an office such as this, the rate of pay is no indication of a man's ability as the training obtained is considered a sufficient compensation.

Should you require any further information, we shall be glad to supply it upon hearing from you.

Yours faithfully,

Sd. Fraser & Ross.

SDV/

------:--:-------

"True copy"

Srinivasaiah
Assistant Superintendent,
Record Branch.

			turers, Chemists, & Druggists, Book-sellers & stationers, Clubs etc,	ger of the Bengal National Bank Ltd., is that "he is quite capable of holding the office of an Accountant in a Bank independently."	
12.	J.C. Ranganatha Rao Srivangam P.O. Trichinopoly.	(not given)	Has passed (1) Several Commercial Examinations of the London chamber of Commerce, Oxford Court, London. (2) —do— of the National Union of Teachers, London. (3) —do— of the Midland Counties Union of Education Institutions, Birmingham. (4) Holds Advanced Certificate in Book-Keeping and Accountancy with first class honours granted by Clarke's Civil Service and Commercial College, London, in the open Competitive Examination. (5) Holds Government certificates in Book-Keeping and Accountancy, Banking and Currency Theory & Practice of Commerce. (6) Holds Commercial Diploma of the Institute of Birmingham &c, &c—	(1) "An expert in Commercial Education" The Hindu Prakash, Bombay writes. (2) Is certified to be "a very good Accountant and Auditor" by the Chief Auditor, S.I. Ry: Trichinopoly. (3) The Pitmans Journal certifies to his ability in accounts and auditing and as an author of certain Commercial Subjects etc.,	Getting a monthly income of Rs 150/-

(3) President of the Board of Directors, The Triplicane Urban Co-operative Society Ltd., Triplicane, has stated that the applicant audited the accounts of the Society to the entire satisfaction of the Directors giving them useful suggestions.

(2) Dewan Bahadur K. Krishnasamy Rao, C.I.E., Member, Board of Supervision, Anantha Vilas, Triplicane, says that the applicant is a very respectable man and careful Auditor

(4) A. Montague Brig-Stock, Accountant-General, Madras, has said that the work of the applicant in his office was very satisfactory

Yours faithfully,
Assistant Superintendent,
Records Branch
9.7.15.

8/7/15

Continued:—

Serial No:	Name of Applicant	Age	Qualification	Purport in brief of testimonials referred to, if any.	Present occupation of the applicant.	Remarks.
			of the Institute of Birmingham etc, etc,			
19.	P. N. Sevaminathan B.A.	(not given)	Is a Graduate of the Madras University and has passed the Madras Government Technical Examinations in Book-Keeping and Accountancy and Theory and Practice of Commerce in the Advanced Grade and Banking in the Intermediate grade.	Mr: G. Herbert Smith M.A., Principal, S.P.G. Theological College, certifies to the high opinion he has formed of the character and attainments of the applicant as a student and as an accountant and says that he feels confident that the applicant will do his best in any work entrusted to him.	Accountant and Auditor, 13, Chinnathambi Street, Mount Road Madras.	

(6)

G. R. S. 26]

File No. 4-15

Serial No. 2

Diary No. of letter replied to 460

No. R 397

General and Revenue Secretariat

(G.7.)

, the *191* .

To

The Comp^y

Date of issue 22-7-15

Signed by M Ramanna

Sir,

With reference to your No R21 dated 9/12 July 1915 regarding the ~~fixing~~ appointment of one Mr K. Narayanan as Commercial Auditor, I am directed to request you to send, for the information of Govt all the applications (in original) received for the place with a

over.

SUBJECT.

Rec 22/7/15

Tabular Statement Showing
the qualifications of the
several ~~candidates~~ applicants

I have the
honour
to be
Sir
Your most obedient
servant

List of enclosures

Copied by

Examined by

GPB—25,000—4-3-13

A.S.R

Secretary
To be kindly placed
before the Hon'ble
Secretary to Govt
Dy Secretary

6241
27.7.15

Dated Bangalore,
13th July 1915.

To

M. Visveswaraya, Esq., B.A., K.C.I.E.,
Dewan of Mysore,
(Camp) Simla.

DIARY No. 437

1915-1916
SECTION S.7
FILE No. 4-15
SERIAL No. 3

Respected Sir,

I am writing this, on behalf of my countrymen, with a fervent hope of getting justice at your hands.

It is with great pain I heard the other day that 3 names of candidates from Madras for the post of the Commercial Auditor in the Comptroller's Office have been submitted to Government for their approval. I hear that there were about 3 applications from among the Mysoreans and none of them was selected by the Comptroller for the simple reason that they had no practical experience in the auditing line.

It is a known fact that there is no opportunity in Mysore for those who pass the Commercial Examinations to stick on to the line and get practical experience beyond the experience of a class room. But if they are sent either to Madras or Bombay to get practical experience in the auditing line under some Chartered Accountants for about 6 months, they will have within that period auditing experience by actually auditing many company accounts.

If the gate of Mysore Government is shut against the Mysoreans, then I do not know where they will have to go - perhaps

perhaps they are all to be banished from the State and outsiders are to be brought in.

In conclusion, Sir, I on behalf of my country men, request you to take this matter up to your generous heart and see that justice is shown in the matter.

A copy of this letter has this day been posted to Mr. D.M. Narasinga Rao, Secretary to Government for General and Revenue Departments, with a hope that he will not dispose off the matter as proposed by the Comptroller but wait for your valuable orders.

Wishing you a grand investiture of the most eminent title of Knighthood,

I beg to remain,

Respected Sir,

Your most obedient servant,

Patriot.

543

1915-1916

9.7

4-15

It is requested that in future communications on the subject, the No. and date of this letter, and the distinguishing letters below the number as given opposite, may be quoted and addressed to the Comptroller, Mysore Government.

the communications

944

No. R 46

OFFICE OF THE COMPTROLLER, MYSORE GOVERNMENT,

one Statement and a file of applications

Dated Bangalore, the 30th July *191*5.

4

4/8/15

FROM

Diwan Bahadur
J. S. CHAKRAVARTI, ESQ., M.A.,
F.R.A.S., etc.,
Comptroller to the Government of
His Highness the Maharaja of Mysore.

11/8/15

To

D. M. Narasinga Rao Esq., B.A. Esqx B.L.,

Offg: *Secretary to the Government of Mysore,*

General .....*Department.*

SIR,

As desired in your letter No. Fl.397/G.F.4-15-2 dated 22nd July 1915, I have the honor to forward herewith all the applications received for the post of the Commercial Auditor attached to my office with a tabular statement shewing the qualifications of the several applicants.

I have the honor to be,

Sir,

Your most obedient servant,

J S Chakravarti

Comptroller.

SAM.

31/7/15

Rec.—Gl. 17]

.....Department.

191 .

FROM

J. S. CHAKRAVARTI, ESQ.. M.A.,
F.R.A.S., etc.,
Comptroller to the Govt. of
H. H. the Maharaja of Mysore.

To

D.A.Narasinga Rao Esq.B.A.,
B.L.,
Secretary to the Govt. of Mysore,
General *Dept.*

Dated

Despatched 4/8 July 1915.

Received

No. 944 Cam

R46

Subject matter.

Forwarding all the applications received for the Commercial Auditor's post together with a tabular statement showing the qualification of applicants etc.

GPB -1,50C—21-9-11

List of applicants for the post of Commercial Auditor on Rs.100
Office registered in chronological order. (Vide Noti

Serial NO.	Age.	Name of applicant	Qualificatio
		A.R. Seshiar	Matriculate. Has undergon commercial Advanced Course i ment School of Commerce, Ca tained Diploma in Commerce. Gold Medal and prizes for p Advanced Book-keeping, Audi ing, Commercial Law and pra in 3 European Firms ~~and~~ as Cor clerk and accountant. Has postal Department for 5 yea
		M. srinivasa Raghavachar	B.A. in Mathematics and L. training in Davar's College etc.
		P.S. Ramasamy	1. Matriculate (Madras Uni 2. Dictation & Handwriting 3. Book-keeping, Intermedi 4. Theory & Practice of Co 5. Banking, Intermediate G 6. Short-hand, Intermediate 7. Type-writting --do--
	24 years	S. Ramaswami.	1. Matriculation Examinati Unive 2. Kept term for F.A., 3. Underwent training for mercial education in Da of Commerce, Bombay, for passed with credit the mination of the Central of Accountants, London. 4 Served under Messrs A.F Co. Chartered Accountan Bombay, for over 3 years the Audits of various e Mills, Factories, Co-oe Friendly Societies in B dency and in up-country 5 Conducted many audits d five years. 6 Has obtained a certific Local Government author practice as Public Acco Auditor under the new r the Indian Companies Ac 1913.
	26 years	M.R.Balasubramanya Iyer	States that he has an e 8 years in the audit of accounts.

0/- attached to the Comptroller's
April 1915 inviting applications.

	Purport in brief of testimonials, if any, referred to.	Present occupation of the applicant	Remarks.
years overn- id co- ity in bank- Served spec in the		Accounts & Audit Clerk, Office of the Inspector General, R.M.S. on Rs.80/- per mensem	
ars ence,		Head Master, Commercial High School, Bangalore.	Vide also letter dated 24-5-15 from Messrs K.S. Iyer & Co. Bombay, recommending this official for the post.
) (Madras de Inter-		Accountant and General clerk, Office of Henke's Tile Works, Ltd., for the past nine years.	
ras y	AS regards character, conduct and ability, refers this office to Mr. Gordon Fraser, Managing Director of Messrs Best & Co, and Mr.T.M. Ross, Manager of Messrs Best & Co, Mr. Hugh G. cooke A.C.A., Chartered Accountants, Bombay, with copies of testimonials.	Public Accountant & Auditor, 65 Cutchery Road, Mylapore Madras & holding a responsible position in the Firm of Messrs Best & Co, Ltd., Madras.	
gh com- science yrs and mite exa- tion			
ernon & ditors, ducted ar, Banks iv d bay si-			
ing: past			
e ilthe i. s, to tand ulats of no. V or			
eric or ommil	Is stated to be zealous, intelligent & trustworthy, steady painstaking & well behaved. Character said to be uniformly satisfactory.	Clerk, office of Ceylon Labour commission, Villipuram	

List of applicants for the post of Commercial Auditor on Rs.100
Office registered in chronological order. (Vide Noti

Serial NO.	Age.	Name of applicant	Qualificatio
	26 Years	K. Narayanan	1. passed with distinction th Examination in Book-keeping & ancy of the London Chamber of & Advanced Examinations of th Union of Teachers, London & t Counties of Education Institu ingham & in Book-keeping & Co correspondence & office routi class. 2. Has audited the various concerns in and out of Madras last four years. Has also a accounts of Engineers, Manuf Chemists & Stationers, Clubs
	28 years	K.S. Sundereswara Iyer	Has passed the Government Te Examinations in all the comm jects viz., Book-keeping & A Banking, Commercial Geograp hand & Typewritting and states practical experience in the
	29 years	T.N. Gurusamy (F.A.; Jaipur 82.	1. Has passed the Madras Un Matriculation Examination & full course for F.A. 2. Holds a certificate fro Govt. under section 144(2) Companies Act VII of 1913. 3. Had 2 Years' special tra Commerce & Accountancy in th College of Commerce, Bombay. 4. Passed the Intermediate a Examinations of the Central tion of Accountants of Londo a certificate of merit & Dip the above Association. 5. Has passed the test in Book-keeping & Accountancy & & Industrial Law of the Lon of Commerce Examinations. 6. The tests in Book-kee & Practice of Commerce, comm correspondence, all Advanced of the National Union of Te London. 7. Book-keeping of the Mi Counties Union of Education tutions of Birmingham.

- 16 attached to the Comptroller's
3 2811 1915 inviting applications.

	Purport in brief of testimonials, if any, referred to.	Present occupation of the applicant	Remarks.
Sen ecou om nat land ions erc in rop ur ited ure tc.	1. Certified by Alfred Firro, an Assistant, Samuel Fitze & Co., Ltd., as being a thoughtful & quick-worker, honest and worthy of encouragement 2. Certified by K.C. Nanavaty, Accountant, as being honest, intelligent, regular hard-working and excellent in character. 3. Davidoss Valjee, Accountant, certifies to the applicant possessing a thorough knowledge of Book-keeping & Accounts & good experience in the various departments of a Bank. 4. The certificate of the Manager of the Punjab National Bank Ltd., is that "he is quite capable of holding the office of an Accountant in a Bank independently."	Senior Accountant under Messrs Fraser & Ross, Chartered Accountants, Madras.	
hnical rcial ccunts y. She to pos matt	r. Vaidinatha Iyer, Head Master, Govt. school of Commerce, Calicut, certifies to his proficiency in short-hand & typewritting an book-keeping & accounts.	Clerk, Government Commercial School, Calicut.	
ersit udied	Affixes a list of Indian firms audited,	Nil	Strongly recommended for the appointment by Messrs Y. Narayen of Madras.
the Las the Jan			
ning i Davar			
d Fina ssocia and has oma fr			
dvance ommerci on Cha			
s, they rcial rades, hers,			
and Inst+			

List of applicants for the post of Commercial Auditor on Rs.100/
. Office registered in chronological order. (Vide Notic

Serial No.	Age.	Name of applicant	Qualification
	51 years.	B.R. Nanjunda Rao, 15, Payanee Mudaliar street Ulsoor.	
	23 years	S. Thiruvonkadatha Iyengar	School Final Examination
		K. Srinivasa Rao, New Thangapet, Bangalore City.	Diplomate in Commerce & Accou of the Institute of commerce ham, England.
		T.C. Rangantha Rao, Srirangam Post Office, Trichinopoly.	Has passed (1) Several Commer Examinations of the London Cha Commerce, Oxford Court, London 2 Do. of The National Union London. 3 Do. of the Midland Countie of Education Institutions, Bir 4. Holds Advanced certificate keeping and Accountancy with f honours granted by Clarke's Co and Commercial College, London, open Competitive Examination. 5. Holds Govt. Certificates i keeping & Accountancy, Theory or Commerce and Banking and Cu 6. Holds Commercial Diploms Institute of Birmingham etc.,e
		V.N. Jayaraman, Triplicane.	Has passed (1) The Madras -tion, 2 Madras P.W.D. Accounts Book-keeping (Advanced) 4. Theo Practice of Commerce (Advanced ing (Intermediate) 6. Type-writ (Elementary) 7. Hand-writing an tion.
		Messrs K.S. Iyer & Co, Incorporated Accountants (London) recommending (1) Mr.K.Srinivasa Raghavachar, B.A., L.T., Head Master, Govt. Commercial School and (2) Mr. Subba Rao, B.A., Head Master, Govt. Commercial School, Mysore, for the post, & stating their qualifications as noted in column 2.	These studied Accounts in Deva College of Commerce & practica under Mr. K.S. Iyer for a shor They are reported to be smart -ants and are said to be-come little more practical experien qualified and are therefore re to undergo a further course of training for three months more own cost in case either of the pointed to the post. The form preferred by Mr.K.S. Aiyar.

10-/- attached to the Comptroller's
2ot pril 1915 inviting applications.

	Purport in brief of testimonials, if any, referred to.	Present occupation of the applicant.	Remarks.
	G.L. Younge, esq., J.H. Lapsmare, T.L. Panch etc certify to his knowledge of Accounts, Book-keeping etc.	Employed in the employ of the Postar House, Bangalore.	
	Messrs K. Rangasamy Iyengar & K. Sourirajan, Lannargudi, certify to his character & behaviour as a student.		
tancy firm in	1. Messrs P.D. Bhargava, Manager, the General Assurance, Limited Society, Ltd. 2 K.S. Thirupathy, Managing Proprietor, Thirupathy Guzzar & Co Harihar. 3. H.L. Fowler and E. Hainester have certified to his knowledge of Accounts & Book-keeping.		
ial ber of f Teachers Union ingham in Book- rst class il Service in the Book- Practice ency. f the e.	1. "An expert in Commercial Education" The Hindu Prakash, Bombay, writes- "I certified to be a very good Accountant & Auditor" by the Chief Auditor, South Indian Railway, Trichinopoly. 3 The Pitmans Journal certifies to his ability in accounts & auditing and as an author of certain commercial subjects etc.	Getting a monthly income of Rs.150/-	
triculate- fest, 3 y and 5. Bank- ng Dicta-	As regards his character & ability requests to make a reference to K.S. Chandrasekhara Iyer, Esq., Judge, Chief Court Mysore.	Accountant in charge of Madras Branch Accounts of Messrs Marshall Sons & Co., Ltd., on Rs.90/- per mensem.	
's auditing period. account- with a be fully commended practical at their is ap- r is			

List of applicants for the post of Commercial Auditor on Rs.100-10-160 attache
in chronological order.(Vide Notice 26th April 1915 inviting

Serial No.	Age	Name of applicant	Qualification.
15.		S.N. Krishna Iyengar	1. Undergraduate of the Masras Unive 2. Has undergone thorough training i accounts & auditing in the Davar' of Commerce, Bombay. 3. Has passed the highest professio ancy Examinations held in Indda Central Association of Accountar and is a member of that Institut 4. Has passed Banking & Currency by Chamber of Commerce (ii) Methods of business by the London Chambe Secretarial work & practice by t Counties Union of Educational In Birmingham) & holds a Diploma fo tical training underwent by him Commercial College.
16.	28 years	N. Bhagavan Sarma	Holder of Examination Diplomas i Book-keeping, Theory & Practice Accounting, Auditing, and Commerc Rights and Duties of Trustees Li Receivers etc.
17.		M. Muddappa, son of Sowcar Ganjam Kariyanna, Santhepet, Mysore City.	Nil
	24 years	K. Sampathiengar Statistical Assistant to the Dierector of Industries and Commerce.	(1) Left College from Junior Int (2) Passed Book-keeping, Commerc pondence, Commercial Law & Ba (Advanced.) (3) Shorthand & Typewritting (E

t) the Comptroller's office re interest
pplications.

	Purport in brief of testimonials, if any, referred to.	Present occupation of the applicant	Remarks.
sit/. the higher College	V. Muthuswamy Chetty, Manager of the Tricam Timber and Saw Mills, certifies him to be intelligent & a critical auditor, able to understand any Commercial system of accounts and to audit them with facility and states that his statements are lucid.	~~Gives a list of Indian institutions audited.~~	Gives a list of Indian Institutions audited.
al Account- y the s, London, on. the London & machinery (iii) --- e Midland titutions, the prac- n the	2. S.R. Davar, Principal Davar's College of Commerce, states (a) that he found the applicant to be a very hard-working & intelligent student and always looked upon him as one of his brilliant students (b) that he would be of great assistance in a Bank, Public Company or private office as an Accountant & would also prove a good auditor.		
advanced Commerce l Law, idators &	Certified by Messrs C.V. Subba Rao & Co. General Commission Agents, Masulipatam, that the applicant was their Companies Auditor & made very valuable suggestions.	Practising as Public Accountant & Auditor from the year 1908.	Furnished list of intitutions audited.
	Mallick, L.R.C.P. & S (Edin) Proprietor, Sidheswaram, Vizagapatam, certified that (1) the applicant did very satisfactory work and shewed the proprietor the best way to keep accounts and would prove a good auditor.		
	Nil	Nil.	
mediate l Corres- king		Statistical Assistant to the Director of Industries and Commerce. Pay Rs.50/-	
mentary)			

List of appicants for the post of Commercial Auditor on Rs.100-10-150 att
in chronological order.(Vide Notice 28th April 1915 invit

Serial No.	Age	Name of applicant	Qualificati
			3. Passed London Cha senior Accountant to Public Works D test) and senior 4. States that he is the accounts of L and Provident Fun and ~~he~~ well versc Accounts and Comp

Comptroller's Office,
Bangalore dated 24th
December 1915

ched to the Comptroller's office registered
ng applications.

n.	Purport in brief of testimonials, if any, referred to.	Present occupation of the applicant	Remarks.
ber of Commerce ncy (equivalent partment Accounts ypewriting. eligible to audit ited Companies Society etc. in Commercial ny audit.	that the applicant will give the same satisfaction elsewhere.		Mia Ranegan Chief Supervisor 4/8/15

List of applicants for the post of Commercial Auditor on Rs.100-10-150 at
in chronological order.(Vide Notice 28th April 1915 invit

Serial No.	Age	Name of applicant	Qualificati
19.		P.N.Swaminathan, B.A.,	Is a Graduate of the Madras Univers Passed the Madras Govt. Technical E in Book-keeping & Accountancy & Theo Practice of Commerce in the Advance Banking in the Intermediate Grade.
20.	28 years	M.S. Sadasivan (Received 12-6-15)	Graduate of the Madras University Qualified in Banking, Theory & Pr Commerce, Book-keeping. Has 6 years' experience in Madras Has worked in various Departments Head clerk of Public Debt Departm Has now and then assisted auditor audit work.
21	Under 25 Years	K.V. Ganapathi Subramaniam. received 16.6.15	1. Matriculate (1907) 2. Secured Govt. Commercial Diplom keeping certificates in the sub (a) Book-keeping (b) Commercial Practice (Advanc (c) Commercial Geography (Adva (d) Banking (Intermediate Grade (e) Short-hand --do-- (f) Type-writing (Elementry Grad

ached to the Comptroller's office registe
ing applications.

on.	Purport in brief of testimonials, if any, referred to.	Present occupation of the applicant	Remarks.
ty & has aminations y and Grade and	Mr.C.Herbert Smith M.A. Principal S.P.C. Theological College, certifies to the high opinion he has formed of the character & attainments of the applicant as a student & as an accountant & says that he feels confident that the applicant will do his best in any work entrusted to him. 2. President of the Board of Directors, The Triplicane Urban Co-operative Society Ltd., Triplicane, has stated that the applicant audited the accounts of the Society to the entire satisfaction of the Directors giving them useful suggestions. 3. Dewan Bahadur K. Krishnaswami Rao, C.I.E. Member, Board of Supervision, Anantha vilas, Triplicane, says that applicant is a very respectable man and careful auditor. 4. A Montague Brigstock, Accountant General, Madras, has said that the work of the applicant in his office was very satisfactory.	Accountant and Auditor, 13, Chinna-Thambi street, Mount Road, Madras.	
ctice of bank is now t. in their			Reference given:— Bank of Madras Madras & Justice Chendrasikara Iyer.
and Book- cts of:- l Grade) cd Grade))	Assistant Engineer, V.M. Railway Construction, states that the applicant has worked hard, honestly and to his entire satisfaction and that he is sure that	Clerk, Assistant Engineer's Office, ~~Kanne~~ Mannargudi.	

53 Kilary Road,
Bangalore City, 15th May 15.

Honored Sir,

With reference to your advertisement in the 'Mysore Gazette' for a Commercial Auditor, I beg to apply for the post. After passing Matriculation I underwent a three years commercial advanced course in the Government School of Commerce, Calicut, receiving a Govt. scholarship and completed it by receiving a Diploma in Commerce, a Gold Medal and prizes for proficiency in Advanced Book-keeping, Auditing and Banking, Commercial Law and Practice. By serving in 3 Europen firms as Correspondence Clerk and Accountant, I had also a practical knowledge of commercial accounts. Now I am employed as the

16

Ane: to S. Fe.
4-15-4.

Accounts and Audit Clerk in the Office of the Inspector General, R.M.S. on a salary of Rs.80 per mensem. As I have put in more than 5 years service in the Postal Department, I can apply for trans-fer of my services to your control, if you are pleased to give me a trial. I shall be glad to have an interview at any time you appoint.

Thanking you in anticipation,

I remain,
Yours obedient
A. R. Seshiar

To

J.S. Chakravarti, Esq.,

Bangalore.

No 3

15, St. Mark's Road,

Bangalore, 17th May 1915.

J. S. Chakravarthi Esq., M.A.,

Comptroller to the Govt. of Mysore,

BANGALORE.

Sir,

With reference to your advertisement in the "MYSORE GAZETTE" for an Accountant & Auditor, I beg to sumbit -- this my humble application for your kind and favourable consideration.

As regards my qualifications, I beg to state that I have passed the following Examinations;-

1. MATRICULATION (MADRAS UNIVERSITY).
2. Dictation & Handwriting Tests (Madras Government)
* 3. BOOK-KEEPING INTERMEDIATE GRADE.
* 4. THEORY & PRACTICE OF COMMERCE INTERMEDIATE GRADE.
* 5. BANKING INTERMEDIATE GRADE.
* 6. SHORTHAND INTERMEDIATE GRADE.
* 7. TYPEWRITING INTERMEDIATE GRADE.

As regards business experieince as an Accountant, I have to say that I am employed in the Office of Henkes Tile Works Ltd as an Accountant & General Clerk for the last about 9 (nine) years. This Firm is a limited concern and as such you may know the different kinds of -- accounts dealt with here. Further, this is a Manufacturing Concern and the accounts of which are more complicated and more important than the accounts of a mere Firm dealing only in goods.

Hoping that you will kindly consider my application favourably,

I beg to remain,

Sir,

Your most obedient servant,

P. S. Ramaswamy.

*Madras Government
Technical Examinations.

No. 4

a 11948 18

MADRAS, Dated 18th. May, 1915.

h. 799.

From

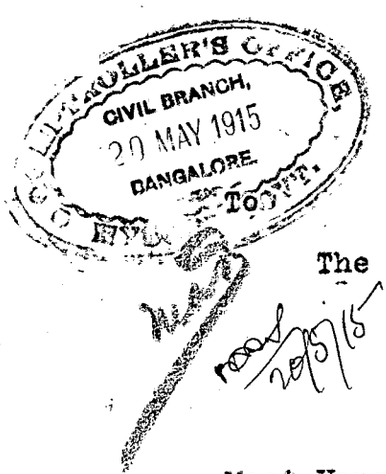
S. Ramaswami,

Public Accountant & Auditor,

65, Cutcherry Road,

M y l a p o r e,

M A D R A S.



The Comptroller,

Comptrollers' Office,

M Y S O R E.

Most Honoured & Respected Sir,

With reference to your Notification dated the 28th. ultimo, I hereby beg to submit this my application for the post of Commercial Auditor, for your Honour's kind and favourable consideration.

As to my general qualifications, I beg to state that I, a Hindu, Brahmin by caste, aged 24, have passed the Matriculation examination of the Madras University and I discontinued my studies when in the Senior F. A. class.

As to my technical qualifications, I, after a course of training for higher Commercial Education in the "Davar's College of Commerce", Bombay, for a year and a half, have passed with credit the "Licentiate" Examination of the Central Association of Accountants, London, being placed second in order of merit. I have been admitted a member of the "Institute of Commerce", Birmingham.

I was in the employ of Messrs. A. F. Ferguson & Co., Chartered Accountants, Auditors, Bombay, for over three years during which period I have gained a thorough practical knowledge of Accountancy and Auditing by

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THE COMPTROLLER, MYSORE.

by conducting the audits of various Companies, Banks, Mills, Factories, Co-operative and Friendly Societies, etc., both in the Bombay Presidency and in up-country. During the last five years, I have conducted many audits independently.

At present, I am holding a responsible position in the Firm of Messrs. Best & Co. Ltd., Madras. Besides, with the kind permission of my employers, I take up audit work here, as well as in the Mofussil. In this connection, the Local Government have granted me a Certificate entitling me to practise as Public Accountant & Auditor, under the new regulations of the Indian Companies Act No.VII of 1913.

I am a relation of the late Sir, A. Sashiah Sastri K.C.S.I., of Kumbakonam.

About my character, conduct, and ability, my present Masters, Mr. Gordon Fraser, Managing Director of Messrs.Best & Co. Ltd., and President of the Chamber of Commerce, Madras, and Mr. T. M. Ross, Manager, Messrs. Best & Co. Ltd., will speak favourably on my account, if a reference is made to them in case of my appointment. I would also refer your Honour to Mr. Hugh G. Cocke, A.C.A., Chartered Accountant, Bombay, and Mr. A. Ramachandra Iyer Avl, retired High Court Judge, of Mysore, the latter having been the patron of my family for a number of years.

Copies of Testimonials are enclosed herewith for your Honour's perusal.

Lastly I most humbly request that your Honour will be graciously pleased to confer the post on me, for which act of kindness and charity I shall ever pray God for your Honour's long life and prosperity.

I most humbly beg to remain,
Most Honoured & Respected Sir,
Your most obedient Servant,

S. Ramaswami

Testimonials

I have known S. Ramaswami for over two years. He was a pupil of mine in the Matriculation class in the Town High school, Kumbhakonam. I have much pleasure in saying that his conduct has been all along highly satisfactory.

(SD) R. SWAMINATHA AIYER,
2nd Assistant Master.
V. R. VENKATESWARA AIYER,
Headmaster,
Town High School, Kumbhakonam.

15th March, 1906.

I have known S. Ramaswami Aiyer for some years: he is a long-standing neighbour of mine. He passed the Matriculation Examination held in December last and is now studying in the Kumbhakonam College. His conduct has been uniformly good.

(SD) P. KRISHNASWAMI AIYER, B. A.
Retired Registrar,
Madras—Chingleput District.

Kumbhakonam, 16th March, 1906.

S. Ramaswami is at present student of the Junior F. A. Class in this College. He seems to be a well-behaved boy; but though I myself am not in a position to give a positive opinion about his conduct, I find that a respectable teacher of the Town High School and a retired Registrar of Assurances have given him very good testimonials. He is at present my ward at College, and till now I have not found anything against his conduct.

(SD) K. SRINIVASAPATRACHARI,
Asst. Lecturer, Kumbhakonam College.

S. Ramaswami's conduct during the short time he has been at College has been satisfactory.

(SD) C, NAGOJI RAO,
Acting Principal,
Kumbhakonam College.

7th March, 1906.

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S. Ramaswami was a member of this College in 1907 in the senior F. A. Class, and was not sent up for that Examination from the College. He was well-behaved and modest and careful with his work.

(SD) J. O. HODGES,
Principal,
Kumbhakonam College.

October 9, 1907.

SIND CLUB,
Karachi, 5th March, 1910.

I am very pleased to hear that you have passed the Licentiate Exmination of the Central Association of Accountants. It does you great credit to have passed second in order of merit.

(SD) J. H. HARDIE.
Chartered Accountant.

To Mr. Ramaswamy.

GRAHAM'S BUILDINGS,
Parsi Bazaar Street,
Bombay, 10th November, 1910.

To Mr. S. RAMASWAMI.

Dear Sir;

Mr. Green* is glad to hear of your improved health, which he trusts may continue.

In the event of any reference being made to him regarding your personal conduct and knowledge in Accounts he will have pleasure in speaking favourably on your account.

Yours faithfully,
(SD) A. F. FERGUSON & Co.,
Chartered Accountants.

(*Mr. W. T. Green is a Chartered Accountant and partner of the above Firm.)

GRAHAM'S BUILDINGS,
Parsi Bazaar Street,
Bombay, 4th June, 1912.

This is to certify that S. Ramaswami Aiyer has been in our service over a period of about three years. He has a knowledge of Book-keeping considerably above the average. He leaves our service for his personal reasons. We wish him every success.

(SD) A. F. FERGUSON & Co
Chartered Accountants.

GRAHAM'S BUILDINGS,
Parsi Bazaar Street,
Bombay, 15th December, 1912.

Copy of an extract of a letter from Hugh G. Cocke Esq., A. C. A. Chartered Accountant & partner of Messers. A. F. Ferguson & Co. Bombay.

I know you to be an excellent and conscientious worker who has a sound knowledge of Book-keeping and Accounts and who can keep books and records most neatly.

THE CENTRAL ASSOCIATION OF ACCOUNTANTS.

(LIMITED BY GUARANTEE)

(INCORPORATED)

This is to certify that S. Ramaswami has passed the LICENTIATE Examination of the above Association held at LONDON in December 1909 and placed Second in order of merit.

London, this 7th day of April, 1910.

(SD) F. PORTER FAUSSET, LL. B.
H. J. Eldridge. } *Examiners.*

GEO. JOHNSON—*Member of the Council.*
W. GILL HALL—*Secretary.*

UNIVERSITY OF MADRAS.

MATRICULATION EXAMINATION.

I hereby certify that Ramaswamy S. passed the Matriculation Examination held in the month of December 1905, his optional language being Tamil and that he was placed in the second class.

SENATE HOUSE,
The 1st March, 1906

(SD) C. A. PATERSON, M. A., LL. B.,
REGISTRAR.

S. Ramaswami Ayiar, L. A. A., A. C. I., son of R. Subbaraya Sastrial, a Mirasdar of the Village of Tediyur, Nannilam Taluk of the Tanjore District is a relation of mine, in whose advancement I am personally interested. He has passed very high tests very creditably in the "Commercial Branch" as will be seen from the testimonials which he holds. His present profession is that of an Auditor of Accounts, and any audit which he conducts is likely to be more thorough than that of any other person who has not earned such high distinctions in the "Commercial Branch". The fact that he has passed such high tests in the "Commercial Branch" within the age of twenty-two years, speaks volumes in his favour. He is not only a relation of mine but also of the late Sir A. Sashiah Sastri, K. C. S. I., of Kumbhakonam, who was a cousin brother of mine. It is hoped that the public will well appreciate his merit and give him a liberal patronage.

(Sd.) A. KRISHNASWAMI AIYER,

Pensioned Deputy Collector,
residing in
5, Dabir Middle Street,
Kumbhakonam.

KUMBHAKONAM,
29—12—1910.

THE "GOOD PASTOR" PRESS MADRAS.

No 5

A 11975 Sk

M. R. BALASUBRAMANIA AYYAR, A.C.R.A.,
PUBLIC ACCOUNTANT & AUDITOR.
(Holder of certificate from the Government of Madras under Section 144 (2) of the Indian Coy's Act VII of 13.)

C'S OFFICE
CIVIL BRANCH,
MAY 1915
CALCUTTA

Mayaparam,
Dated 2 May 1915.
Camp

Ref No.

To

The Comptroller,
Mysore. Bangalore city.

Sir,

With reference to your notice inviting applications for a "Commercial auditor" I have the honour to inform you that I am prepared to take up the appointment.

I have completed my 26th year with 10th May 15. and I have got an experience of about 8 years in the audit of Commercial ~~other~~ a/cs.

As I took up to this independent profession, since I began life, after a service of one year as a clerk, I had no occasion to obtain testimonials except those which I got from my teacher & the officer under whom I served, the Copies of which I have herewith annexed. (I need not say that I have got enough of influence here. I have to say my brothers are holding decent appointment in the Government service here, as a Tahsildar, a sale asst Inspector etc.)

I have the honour to be,

Sir,

Your most obedient Servant,

M. R. Balasubramania Aiyar

Encl.

M.R. BALASUBRAMANIA AIYAR,
F.C.T., F.C.I. (Birm.), A.C.R.A. (Glas.)
PUBLIC ACCOUNTANT & AUDITOR.

Mayavaram.

Dated.....191

25

(1)

Perakulam U. M. H. School,
27-7-06.

I have known the bearer, M. Q. Balasubramanian as a pupil of the High School Forms at the Mayavaram Municipal High School for over two years. I always found him steady, painstaking, well-behaved. His character was uniformly satisfactory.

(Sd.) Mk. Sreenivasa Aiyar B.A.L.T.,
Head Master.

(True Copy)

(2)

This is to certify that the bearer, Mr. M. Q. Balasubramania Aiyar, has been working under me for the past one year, as a clerk, in the Office of Ceylon Labour Commission, Villupuram. I always found him to be zealous, intelligent and most trustworthy.

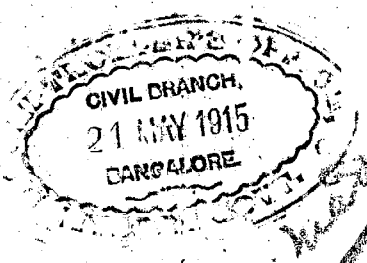
(Sd.) C. Narainsamy pillai,
Agent C.L.C. 8/4/07.

(True Copy)

No 56

a 11978

R 806.



Registered A/D

3, Sooramma Street,
Egmore, 19th May '15.

The Comptroller,
Mysore State,
M Y S O R E.

Sir,

With reference to your notification dated 28th ultimo for a Commercial Auditor, I beg leave to offer my services for the vacancy.

Regarding my Educational qualifications, I beg to state that I have passed with Distinction the Senior Examination in Book-keeping and Accountancy of the London Chamber of Commerce, and Advanced Examinations of the National Union of Teachers, London and Midland Counties of Education Institutions, Bermingham, in Book-keeping and Commercial Correspondence & Office Routine respectively both in First Class. I have passed the Matriculation Examination of the Madras University.

Regarding my experience in the line, I am for the last seven and a half years working in Commercial Accounts and tha latter four years being actually spent in auditing the Accounts of various European Concerns in and out of Madras. I have audited the Accounts of Engineers, Manufacturers, Chemists &

Druggists,

Druggists, Booksellers & Stationers, Clubs, Co-operative Stores, Banks, Agents, Exporters & Importers and Wholesale and Retail Merchants.

I have enclosed herwith copies of testimonials from my employers in Bombay. I am a Senior Accountant under Messrs. Fraser and Ross, Chartered Accountants, whose certificate to my capacity shall be forwarded on hearing from you.

I am about 26 years of age. I would thank you very much to let me know if the Offices are in Mysore or Bangalore, in case this application is considered favourably.

Should you entertain my application favourably no pains shall be spared on my part to acquit myself to your satisfaction.

I beg to remain,

Sir,

Your most obedient servant

K. Narayanan.

Enclos. 4

C O P I E S O F C E R T I F I C A T E S.

6th June 09.

Mr. K. Narayanan has worked in the capacity of General Clerk in the offices of Messrs. Samuel Fitze & Co. Ltd., Bombay, for several months, during which time he has proved himself to be a thoughtful and quick worker. He is honset and worhty of encouragement.

Sd. Alfred Finegan,
Asst. Samuel Fitze & Co. Ltd

2.

The Punjab National Bank Limited,
Bombay, 31st July 1909.

Certified that Mr. K. Narayanan worked under me as Accounts and Correspondence Clerk for 7 (seven) months, during which period I found him honest and regular, intelligent and obliging and was thoroughly satisfied with his diligent work and hardworking habits.

He is trustworthy and bears an excellent character.

I wish him every success in life.

Sd. K.C. Nanavathy.
Accountant.

3.

3.

The Punjab National Bank, Limited.

Bombay 27th June 1910.

This is to certify that Mr. K. Narayanan has served in this Bank for a period of eighteen Months, as an Accounts Clerk for seven months and as senior Clerk for eleven months. He gave us entire satisfaction in discharge of his duties and conduct. He was regular and punctual in attendance and attentive to orders. He possesses a thorough knowledge of Book-keeping and Accounts. He has good experience in the various departments of a Bank.

He has our best wishes.

Sd. Devidas Waljee

Accountant.

4.

The Punjab National Bank Limited.

Dated June 27th 1910.

This is to certify that Mr. K. Narayanan has worked as a clerk in the Punjab National Bank Ltd., Bombay branch for abmut eighteen months. During this period he had a couple of chances to work in the capacity of accountant and I am glad to say that he performed all the duties to my satisfaction. He is quite capable of holding the office of an accountant in a bank independently. He is leaving us of his own accord.

For The PUNJAB NATIONAL BANK Ltd

Sd. Kirpal singh.

Manage

The

LONDON CHAMBER OF COMMERCE

(Incorporated).

SENIOR

Commercial Education Certificate

of

D I S T I N C T I O N.

This is to certify

That --K. Narayanan --aged 20 years, has been examined in the following subject under the Commercial Examination Scheme of the -- London Chamber of Commerce and has been found qualified to receive this Certificate for Proficiencyand Distinction therein.

B O O K ≤ K E E P I N G A and A C C O U N T A N C Y .

May, 1909
Date of Examination.

Examinations Board
of the
National Union of Teachers.
(London).

Commercial Examinations.

This is to certify that K. Narayanan having satisfied the Examiners in the Advanced Stage of BOOK-KEEPING has been awarded First Class.

Date of Issue _____ 1909.

Registered No. 70.

A 12803

R 809

From,

Guruswami, F.A.A.,
Associated Accountant (London),
Post Box 229, M A D R A S.

To

Dewan Bahadur J. S. Chakravarti, M.A., F.R.A.S.,
Comptroller to His Highness The Maharajah
of Mysore Government, Financial Branch,
B A N G A L O R E.

Sir,

Referring to your Office Notification, dated 28th April 1915, calling for applications for the post of Commercial Auditor to be attached to your Office, I beg to offer my services for same, and in so doing, beg to state as follows:-

(1) NAME IN FULL:- Nandivada Guruswami.

(2) PRESENT OCCUPATION AND ADDRESS:- Public Accountant and Auditor, Post Box 229, Madras.

(3) NATIONALITY, CASTE & RELIGION:- Hindu, Telugu Brahmin, Sivite.

(4) A G E:- 29 years (born on 1st April 1886).

(5) NATIVE PLACE:- Mayavaram, Tanjore District.

(6) P A R E N T A G E:- I beg to state that I belong to a respectable family of ancestors, my father the late Mr. N. R. Narasimmiah, B.A., B.L., and my maternal grandfather the late Mr. A. R. Veerasami Ayya, B.L., having held high positions as District Munsiffs under the Madras Government.

(7) GENERAL EDUCATIONAL QUALIFICATIONS:- Matriculate of the Madras University (1905). Studied the full course for F.A., (Pithapur Rajah's College, Cocanada 1906, Pachiappa's College, Madras 1907).

(8) SPECIAL QUALIFICATIONS AS AUDITOR OF COMMERCIAL ACCOUNTS:-

(a) I had two years special training in Commerce and Accountancy in the Practical Bureau of the Davar's College of Commerce, Bombay, under the personal training of Professor S. R. Davar, F.S.S., Bar-at-Law, the expert Commercial Educationalist recognised in England & India, and under Mr. J. R. Batliboi, F.S.A.A., Incorporated Accountant in Bombay.

(b) Holder of Certificate from the Madras Government under Section 144 (2) of the Indian Companies Act VII of 1913.

(9) SPECIAL TECHINCAL EXAMINATIONS PASSED:-

(a) The Intermediate and Final Examinations of the Central Association of Accountants of London with honours standing Second in order of merit and hold a Certificate of merit and a Diploma from the above Association.

(b) The tests in Advanced Book-keeping and Accountancy and Commercial and Industrial Law (Senior Grades) of the London Chamber of Commerce Commercial Examinations.

(c) The tests in Book-keeping, Theory & Practice of Commerce, Commercial Correspondence (all Advanced Grades) of the National Union of Teachers of London.

(d) Book-keeping (Advanced Grade) of the Midland Counties Union of Educational Institutions of Birmingham.

EXPERIENCE IN TEACHING COMMERCIAL SUBJECTS:-

I was Commercial Instructor in Y. Narayan's Commercial Classes for one year and was conducting

private classes for three years.

(11) PAST EXPERIENCE IN AUDITING COMMERCIAL ACCOUNTS:- 5 years' Practice.

(12) THE NAMES OF FIRMS & COMPANIES THE APPLICANT HAS AUDITED:-

	Name.	Nature.	No. of years and period.
(1)	The Canara Bank, Ltd., Mangalore,	Banking	1 year 1910.
(2)	The Indian Industrial Co., Ltd., Madras,	Trading	1 year 1910.
(3)	The Swani Mills Co., Ltd., Madras, (since Liquidated),	M i l l.	1 year 1910-11
(4)	The Hindu High School, Triplicane, Madras,	Educational.	1 year 1910-11
(5)	Sriman Madhva Siddhanta Onnahini Nidhi, Ltd., Triplicane, Madras,	Banking.	1 year 1910-11
(6)	The Nellore Permanent Fund, Ld., Nellore,	-do-	1 year 1910-11
(7)	The Tanjore Permanent Fund, Ld., Tanjore,	-do-	1 year 1910-11.
(8)	The Madras Co., Ltd., Madras,	Trading (Yarn).	3 years, 1912, 1913, & 1914.
(9)	Messrs. Muthu & Co., Ltd., Madras,	Trading.	2 years, 1912 & 1913.
10)	The United India Life Assurance Co., Ltd., Madras,	Insurance	2 years, 1912 & 1913.
11)	The Steel Equipment Co., Madras,	Merchants.	1 year, 1914.
12)	M. R. K. R. M. A. Annamalai Chettiar Firm, Madras,	Merchant & Banker.	1 year 1910-11.
13)	M. K. A. R. M. Ramanathan Chettiar Firm, Dharapuram,	Banker	1 year, 1911-12.

Name.	Nature.	No. of years and period.
(14) Rao Bahadur S. R. M. A. Annamalai Chettiar Firm, Madras,	Banking	3 years (1911-12 (1912-13 (1913-14
(15) Padmanabha Vilasam Press	Printers & Booksellers,	1 year, 1912-13.
(16) P. M. R. M. P. Raman Chetty & Co., Madras,	Merchants,	1 year, 1912-13.
(17) S. Vc. Arunachala Pandaram & Co., Madras,	Merchants,	1 year, 1912-13.
(18) Sri Venugopal Krishnaswami Temple, Madras,	Temple.	Once from 1903 to 1913.
(19) Karikar Krishajee Jagannath & Co., Madras,	Durbar Tailors & Out-fitters,	Once 1910-12 under orders of the High Court, Madras.

(13) REFERENCES AS TO MY CAPABILITIES:-

(1) F. Howard Oakley Esq., F.A.A., 28, Second Line Beach, Madras.

(2) Y. Narayan Esq., Sole Agent Underwood Typewriter Co., 3, Esplanade Row, M a d r a s.

(3) H. W. Nailer Esq., 29, Mount Road, Madras.

(14) REFERENCES AS TO CHARACTER & CONDUCT.

(1) Rai Sahib S. A. Subramania Iyer, Avl., B.A., B.C.E., Retired Executive Engineer, Mayavaram.

(2) M. R. Ry., A. V. Ramaswamy Ayya, B.A., B.L., Pleader, K u m b a k o n a m.

(15) ADDITIONAL INFORMATION:- I have been elected Auditor of the Suguna Vilasa Sabha, Madras, for the current year 1915, a Sabha consisting of over 1000 Members, among whom are the eminent Judges of the High Court, Madras, and Leading Vakils and Advocates of the Madras High Court and many eminent men of learning and culture.

I have also been elected Auditor of the South Indian Athletic Association, Ltd., Madras.

(16) TESTIMONIALS:- I beg to enclose copies of Testimonials from the following gentlemen and Firm:-

(1) Steel Equipment Co., Madras.

(2) Dewan Bahadur K. Krishnaswami Rao, Avl., C.I.E., Retired Dewan of Travancore, Madras.

(3) S. R. Davar Esq., F.S.S., Bar-at-Law, Principal, Davar's College of Commerce, Bombay.

(4) Dewan Bahadur A. Venkataramana Pai, Avl., Retired District Judge, & President, Canara Bank, Mangalore.

(5) J. R. Batliboi Esq., F.S.A.A., Incorporated Accountant, of London, Bombay.

(6) Recommendatory Letter from Y. Narayan, Sole Agent, Underwood Typewriter Co., 3, Esplanade Row, M a d r a s.

CONCLUSION:- I request you will be so good as to consider my application and be pleased to confer on me the post of Commercial Auditor attached to your Office. Should your choice fall on me, I shall not be wanting in the discharge of my duties to give you entire satisfaction.

I beg to remain,

Sir,

Your most obedient Servant,

M. Gurumurthi

COPIES OF TESTIMONIALS

THE STEEL EQUIPMENT COMPANY,

Madras, 20th July 1914.

Mr. N. Guruswami audited the accounts of our firm and did the work in a most satisfactory manner. He has a thorough knowledge of auditing accounts, in fact, accounts in general and we can safely recommend him as a first class Indian Auditor Accountant to any Government Concern or Commercial House or anyone requiring the services of a Public Accountant.

FOR THE STEEL EQUIPMENT COY:
(Sd.) W. H. L. FULLER,
M a n a g e r.

- 2 -

T E S T I M O N I A L

F r o m

Diwan Bahadur K. Krishnasawmy Row, C.I.E.,
Retired Diwan of Travancore.
Madras, 17-3-12.

"I have known Mr. N. Guruswami, Public Accountant, for a long time. He belongs to a respectable family in Tanjore District.

His character and conduct are very satisfactory. His technical training, added to his zeal in the work he undertakes, makes him best qualified for assisting in the conduct of banking business. He has acted as auditor in several commercial institutions I know of, to the entire satisfaction of the Managing Boards.

I have great pleasure in recommending him as a thoroughly well qualified and reliable business-man and accountant."

Professor S. R. Davar, F.S.S., Bar-at-Law,
Principal, Davar's College of Commerce, Bombay;
Vice President, Institute of Commerce,
Birmingham.

Bombay,
3rd February 1911.

"I have the pleasure to certify that Mr. Nandivada Guruswami was a student of Davar's College of Commerce, Bombay, for two years during which time he received a thorough training in Accountancy, Auditing and the various branches of Law that a Professional Accountant ought to be conversant with. He creditably passed the Licentiate Examination for the diploma of "Associated Accountants" of London. He was under my personal training and direction and I should with confidence recommend him as a properly qualified Accountant and Auditor in any Public Company or Mercantile Office."

- 4 -

Diwan Bahadur A. Venkataramana Pai,
Retired District Judge,
President, Canara Bank, Ltd., Mangalore.

22nd January 1911.

"Mr. N. Guruswami Iyah has audited the accounts of the Canara Bank, Ld., Mangalore, for the past year 1910. He has done his work thoroughly and well, to the entire satisfaction of myself and the other Directors of the Bank. He deserves, and will doubtless secure, ever increasing success in his profession."

39

Mr. J. R. Batliboi, A.S.A.A.,
Incorporated Accountant, (London),

Bombay,
26th June 1910.

"I have great pleasure in certifying that Mr. N. Guruswami had his Commercial Training directly under me for about two years. In course of that period I have found him to be very intelligent and hardworking. He is well posted up in all the intricacies of Advanced Accounts and Auditing and I shall certainly recommend him to any one in need of a capable and honest auditor or an accountant."

Phone No. 3. Tel. Address: "TYPIST"

RELIABLE TYPEWRITER HOUSE IN SOUTH INDIA.

(Established in 1898)

Y. Narayan

SOLE AGENT

UNDERWOOD

TYPEWRITERS

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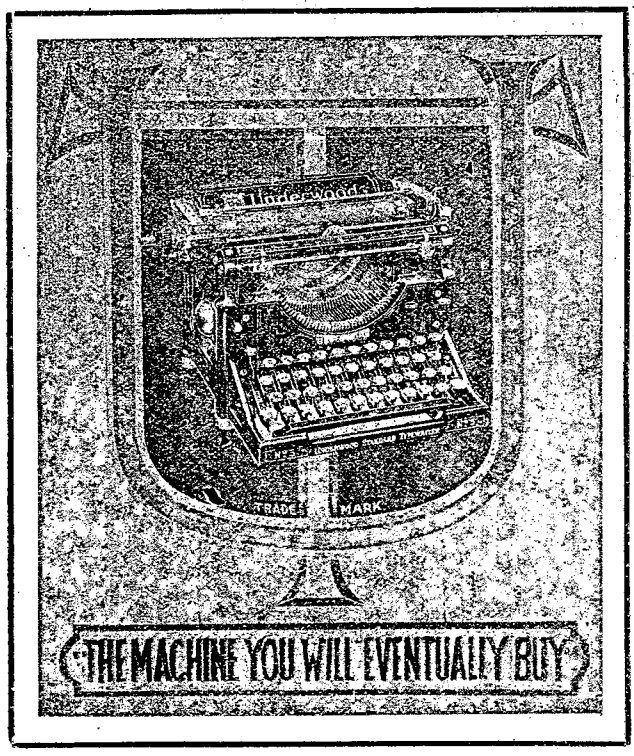
INCLUDING

NATIVE STATES.



UNDERWOOD

STANDARD

VISIBLE

TYPEWRITER

NONE EQUAL TO UNDERWOOD IN THE MARKET.

:o:

3, Esplanade Row, MADRAS

20th May 1915.

Dewan Bahadur J. S. Chakravarti, M.A., F.R.A.S.,
Comptroller to His Highness The Maharajah of Mysore Government,
Financial Branch, BANGALORE.

Sir,

In reply to your printed Notice dated 28th April 1915, a copy of which has been forwarded to me, inviting applicants for a Commercial Auditor on a salary of Rs.120/- to Rs.150/-, I take very great pleasure in recommending Mr. N. Guruswamy for the said vacancy. In recommending him, I beg to inform you that he has undergone a complete course of training in Commerce & Accountancy in Davar's College of Commerce, Bombay. He holds best Testimonials from several influential gentlemen, and especially one from Dewan Bahadur K. Krishnaswami Rao, C.I.E., Retired Dewan of Travancore.

Underwood Typewriters are Guaranteed for Ten Years.

6,000 COPIES, FEB. 1915.

He belongs to a very respectable family, and his father was holding a good appointment in the Judicial Department of the Madras Government. I further beg to inform you that he has practical experience in auditing Commercial Accounts.

I shall be exceedingly pleased to hear of your offering this appointment to him, and I beg to inform you that he is sure to give you every satisfaction in the discharge of his duties. I know him to be an amiable, hardworking, painstaking and industrious young man, and I feel sure that he is capable of doing justice to the appointment in case you wish to appoint him, and I am perfectly sure also that he will prove a great acquisition to your Department.

I beg to remain,

Sir,

Your most obedient Servant,

20-5-45

I. V.

B. R. NUNJUNDA ROW.

15, Pyni Mudr. Street,
ULSOOR,

Bangalore, 21st May 1915.

Rqr. No 4

A 12004
R 810

Dewan Bahadur L.E. Chakravarti Esq
Comptroller Government of Mysore
Bangalore.

Respected Sir,

I beg leave to tender my application for the post of "a Commercial Auditor" the attached to your Office advertised for by you in the Mysore Gazette.

I enclose copies of Testimonials from which you will see that I am well experienced in & possess a thorough knowledge of Commercial accounts, and can prepare Balance Sheets etc. Since 1909 I am in the employ of the Motor House Bangalore, whose present Proprietor is H.H. the Rajah Dewan Bahadur, and am now drawing a Salary of Rs 90/-. The only reason for my resigning the post will be the natural desire of once more bettering my prospects in life.

I am a non-Brahmin aged 51 years but still unused to Spectacles and physically strong & sound enough for active work. I am a Mysorean both by Birth, Education & domicile, and several of the Heads of Departments of the Government of Mysore know me well among them

B. R. NUNJUNDA ROW.

15, Pyni Mudr. Street,
ULSOOR,

43

Bangalore, 21. 5th 1915.

I may mention Sirdar M. Kanoraya Iyer C.S.I, Dewan Bahadur C. Srikanteswara Iyer, Col. S. S. Jones, W. K. C. Coleman, W. T. S. Sclyn Rao, Messrs. E. S. S. Bell, K. Viraswami Iyer, K. Krishna Iyer, V. Chandy, C. S. Viraswamy Iyer the Government Advocate, and others, also Mr. S. R. Cox I.C.S. the Collector & Magistrate of the C. & M. Station, and Brigadier General R. Wapshare, who is now away on war. Mr. B. S. Ranoji Rao the City Magistrate Bangalore is related to me, and my Eldest Son is employed in the Office of the Deputy Commissioner Bangalore District.

I am afraid that my age may be a bar to the appointment but I would submit that an experienced hand cannot always be found otherwise, and that in consideration of the circumstances which kept me away from Mysore for a time, and consequently did not allow of my joining the Service earlier, and also in consideration of the backward State of the Community I belong to, of whom no more than 3 or 4 are in the Service of the Mysore Government, that all objections may be condoned.

I may add that it has been my constant

B. R. NUNJUNDA ROW.

15, Pyni Mudr. Street,
ULSOOR,

Bangalore, 21. 5. 1916.

Study to satisfy my Employers & other Superiors in the discharge of my duties, that the confidence they will place in me shall never be misused, and that they shall have no cause whatever to repent.

Trusting that my application will be considered favorably and thanking you in anticipation.

Yours obediently
Respected Sir
Your most obedt. Servt.
B. R. Nunjundaiah

COPIES OF TESTIMONIALS, ETC.

Bangalore, 16th August, 1891.

Mr. NUNJUNDA ROW was employed in the Hope Office, during the 8 years I was Manager of the OUCHTERLONY VALLEY ESTATES, for a short time as Assistant and for most of the time as Head Clerk. He performed all his duties entirely to my satisfaction and I can confidently recommend him as a painstaking hard worker with a thorough knowledge of accounts.

(Sd.) G. L. YONGE.

This is to certify that Mr. B. R. NUNJUNDA ROW was for 24 years employed in the OUCHTERLONY VALLEY, first as an Estate Clerk, then as an Assistant to the Head Clerk in the Manager's Office and latterly for 17 years as Head Clerk. He left the Valley employ in January 1903 in order to have his children properly educated. He is an excellent hand at figures, very good at correspondence, and writes a very clear and neat hand. He reads and writes Tamil, Canarese and Mahratti and speaks Hindustani fluently. He was drawing a salary of Rs.115 plus Rs.14 allowances. He did his work to my entire satisfaction and I shall be glad to see him well employed.

Hope Estate, O. Valley,
3rd Jany., 1903.

(Sd.) J. H. WAPSHARE.

Bangalore, 2nd March, 1909.

Mr. B. R. NUNJUNDA ROW served as Head Clerk with us for 3 years during which time he gave us complete satisfaction. He is a first class Book-keeper and also a good correspondent, being thoroughly conversant in English and the Vernaculars.

p. p. ALDRIDGE, SALMON & CO., LTD.,

(Sd.) T. L. FINCH.

EXTRACTS FROM LETTERS.

From Mr. R. de. R. Norman, Gudalur, Nilgiris, dated 30th July, 1900.

"As I am leaving these parts very shortly for the Southern Mahratta Country I write to ask if you will kindly "give me a testimonial certifying that for the last 16 years you have audited my accounts and have always found them correct....."

From Mr. L. L. Porter, Coonoor, dated 21st May, 1902.

"I am much obliged to you for the urgency you have used in preparing the accounts for me.....
"I very much appreciate and understand the trouble these accounts have been to you....."

From Mr. J. H. Wapshare, Ootacamund, dated 19th June, 1902.

"Mr. C. Barton Wright has written to me to ask if you may go to Balmadies to check some accounts and draw "up a Balance sheet and that he will let you know directly he has everything ready for you. I have written to Mr. "Wright, to say, that you may certainly go over. Please do your best with Mr. Wright's accounts when he writes for "you to come."

From Mr Rec: Harley, Greenway, Nilgiris, 26th April 1891.
I am very much obliged to you for the trouble you are taking in writing my accounts

N.B.—I may add that while in the service of the Ouchterlony Valley, I was the recipient of not only the pay and allowances mentioned in the above testimonial but also of 5 per cent. Commission from Government for the collection of Income Tax from the employees of the Valley Estates and other Establishments thereof.

After I left the O. Valley for good I stayed in Mysore for 3 years looking after the education of my sons and for the time being started a China Bazaar there but to my misfortune and owing to insufficient Capital, the speculation resulted in a loss. Consequently I had to revert to my wonted line of work and I was for a short time in the employ of the SOUTHERN INDIA COAL MINING SYNDICATE LIMITED, Gopalapuram, Kovur Taluq, Rajahmundry as Assistant Head Clerk on Rs.75 and allowances but the climate of that place did not agree with me or my wife.

Bangalore 2nd Dec 1

This is to certify that Mr B R Nunjunda Row the 1st Clerk of the for
Mines Room for the last year. He is an energetic & painstaking man
Clerical work in all branches excellently. I wish him success in his f
undertakings.

for Aldridge Salmon & Co Ltd Sd/ Illeg

S. THIRUVENKADATHA IYENGAR
MANAGER

THE ROYAL TECHNICAL INSTITUTE,
MANNARGUDI (TANJORE DT.).

R 813

20th May 1915.

To

M. R. Ry

J. S. Chakravarti, Avl.,
Comptroller,
M Y S O R E.

Sir,

I have read your advertisement for a Commercial Auditor's post in your letter addressed to me and beg respectfully to offer you my services.

I am 23 years of age and have had over six years' experience in the above office work and moreover possess a good knowledge of Commercial Subjects. I have passed the School Final Examination in 1914.

of the institute in which I read

I enclose a testimonial from the Hd. Master and should your choice fall upon me I can assure you that it would always be my endeavour, by diligence and attention, to deserve your confidence.

I beg to remain,

Sir,

Your most obedient servant,

S. Thiruvenkadathaiyengar

copies of testimonials

National High School,
Mannargudy.
31st July 1914.

S. Thiruvengadathan has been known to me as a student of this institution for four years and his general conduct and character have been uniformly good. He was taking a diligent interest in his studies and his progress in the class was in every way satisfactory. I am sure he can be intrusted with any kind of work which he may be found fit for.

(Sd.) R. Rengasami Iyengar,
B. A., L. T.
Head-master.

Mannargudy.
14-9-1914.

S. Thiruvengadathan was reading in the Sixth Form in the National High School here when I was its Head Master. He was always obedient and goodnatured also and deserves success in life. He bore a good character.

(Sd.) R. Sourirajan
B.A., L.T.

11/N./24 Comptr

No. 11 DIARY No. 4901 48

1914 15
SECTION
FILE No.
SUBJECT

To.

J.S.Chakravarti Esqr.,M.A.,
Comptroller
to the Government of Mysore,
Bangalore.

A 12114

COMPTROLLER'S OFFICE, CIVIL BRANCH, 26 MAY 1915 BANGALORE. MYSORE GOVT.

With reference to the Advertisement in the Mysore Gazette dated 20th instant, I beg to offer myself as a candidate for the post of a Commercial Auditor.

I am a Diplomate-in-Commerce and Accountancy of the Institute of Commerce, Birmingham, England.

I have had six years experience in all the round - office work as an accountant in Insurance, Trading Firm, Joint-Stock and Export and Import Offices and possesses a good - - working knowledge of Book-keeping, Accountancy and Auditing .

I am well acquianted with all the intricacies connected with the post you have to offer and I can successfully manage if my application is entertained.

I have made a special study of Joint Stock Accounts and Mercantile Law during the course of my studies for the Accountancy course in Bombay and am in constant touch with it during my practice.

I have been induced to apply for the above appointment from an opinion that from my education, habits and manners I am better calculated to discharge the most responsible duties of the Commercial Auditor than several others. I assure you, Sir, that this fact will bear testimony during the course of probation, if the appointment is conferred on me.

I produce here-with the copies of testimonials for your kind perusal.

Should your choice fall upon me, I shall spare no pains to acquit my-self to your satisfa-ction and I trust that I shall give you no cause to regret your choice.

I beg to remain,
Sir,
Your most obedient servant
K. Srinivasa Rau.

Bangalore City,
May 21st, 1915.

(True Copies of Testimonials)

THE GENERAL ASSURANCE SOCIETY,LIMITED, AJMER

13th March 1912.

Certified that Mr.K.Srinivasa Rao has been working as an accountant for the last 3½ years in our Madras Branch and has given us entire satisfaction in discharging his duties. He seems to have a good knowledge of accounts.

(Signed) P.D.Bhargova.

Manager.

THIRUPATHI GUJJAR & CO.,HARIHAR

14th November 1913.

This is to certify that Mr.K.Srinivasa Rao was working as an accountant in our firm for a period of six months. His - - services were very much appreciated by me and all fellow part--ners and also he audited the accounts to our entire satisfatio.

(Signed) K.S.Thirupathi.

Managing Proprietor.

AN ENGLISHMAN

August 31st, 1914.

This is to certify that Mr.K.Srinivasa Rao has been working under me as a Godown Cash Book-keeper. He is honest and hardworking and gave me every satisfaction.

(Signed) H.W.Poulter.

Accountant.

A FRENCH FIRM-A GERMAN MANAGER

MESSRS. LOUIS DREYFUS & COMPANY, BOMBAY

31st August 1914.

This is to certify that Mr.K.Srinivasa Rao served as a clerk in our Book Department from 6th January 1914 to-date, during which time he gave us entire satisfaction.

We regret to dispense with his services owing to reduction in the staff consequent on European War.

Per. Pro. Louis Dreyfus C

(Signed) E.Haffmeister.

Reg. No. 1 A. 12197

In your reply please quote
Ref. No. 1875-6-c

SRIRANGAM P.O.

(Trichinopoly Dt) 24/5/ 1915

R 827

From

T. C. Ranganatha Row, F.A.A. (London)

Public Accountant and Auditor;

Fellow of the Institute of Commerce, Birmingham;

First Class Diplomate in Commerce and **Prizeman**;

Honorary Local Secretary for the London Chamber of Commerce Examinations and other English Examination Boards;

The only Indian in Southern India holding diplomas and certificates, all **with first class honours and distinctions,** for Book-Keeping and Accountancy, Commercial and Industrial Law, Banking and Currency, Theory and Practice of Commerce, Methods and Machinery of Business, Commercial History and Geography, Secretarial Work and Practice, of the London Chamber of Commerce, National Union of Teachers, (London), Midland Counties Union, Birmingham, etc.;

Holder of Senior Teachers' Diplomas of the London Chamber of Commerce for Advanced Book-Keeping and Accountancy, **with distinction,** and Commercial Law;

Honoursman in the open Competitive Examination held in **Advanced Book-Keeping** and Accountancy by Civil Service and Commercial College, London;

Tutor in Commercial Subjects at **St. Joseph's College, Trichy, and High School,** Srirangam;

Representative "**International Business University**" of America;

Financial Member "**Independent order of Rechabites,**" Manchester, (Salford Unity);

Author of "Notes on Book-Keeping," "Hints on Book-Keeping," "Specimens of Business Forms," etc., etc., etc.

CONTROLLER'S OFFICE
CIVIL BRANCH,
23 MAY 1915
BANGALORE
GOVT

To

The Comptroller,
Government of Mysore,
Mysore.

Sir,

I am in receipt of your notice dated 28th ult. inviting applications for the post of a Commercial Auditor and in response to your invitation I beg to tender my nomination for the same. I have been auditing the accounts of a good number of Commercial Firms and Banks in this Residency, notably the South Indian Railway Co-operative Stores Society, Ltd. I have acquired 12 years experience in auditing the accounts of Mercantile Firms, Banks, Charitable Societies, Co-operative associations, etc. and the accompanying list will give you an idea of the various examinations passed by me. I may say with the least fear of contradiction that I am the only candidate in this Residency who has obtained enviable honours and distinctions in the famous English Examinations. In recognition of my qualifications and experience in the line of Commerce and Accountancy, the Council of the Royal Society of Arts and Commerce, London, of which His Most Gracious Majesty The King is the Patron, and His Royal Highness the Duke of Connaught and Strathern, K.G. the President, have, on the recommendation of such worthy and esteemed knights as Sir George Birdwood, K.C.I.E., M.D., L.L.D., C.S.I. and Sir Mancherjee Bhownaggree, K.C.I.E., (late M.P.), unanimously elected me as a Fellow of the Society. The Government of Madras have also granted me a certificate entitling me to audit the accounts of Commercial Concerns.

I am the author of several books on Commerce and Accountancy, and they have been very highly spoken of by the Press and the public. I am the Honorary Local Secretary for the London Chamber of Commerce Examinations, and Fellow of the several distinguished associations of England.

I am at present getting an income of Rs 150 a month and I hope I may have bright prospects in your Government.

I hold innumerable testimonials re- my ability, A few appended to the list of examinations passed will serve as specimens.

Any further ~~case~~ information will be gladly supplied.

Hoping to hear from you at an early date,

I remain,

Sir

Your most obedient servant

T Ranganatha Rao

South Indian Railway Co-operative Stores Society, Ld.

TRICHINOPOLY.

53

Proceedings of the Extraordinary General Meeting, held on 7th April 1915, for the election of Auditor.

PRESENT:

The Hon'ble Mr. A. MUIRHEAD, C.I.E. ... *President.*

Messrs. H. Noel Davies (*Chairman*), M. H. Ormsby, A. S. Nailer, A. E. Bice, C. Crighton, C. M. C. Conway, J. C. Glen, P. R. C. Williamson, T. H. LeMesurier, C. H. Zscherpel, T. N. Subramania Pillai, S. Krishnamachariar, F. G. Natasa Iyer, T. S. Swaminatha Pillai, M. Vibushanam Naidu, T. M. Venkatachallam, Venkoba Row, Rethinam Pillai, K. V. Krishnasamy Iyer, S. Srinivasa Row, E. M. Gopalasamy Iyér, T. V. Krishnasamy Naidu, N. Kesavalu Naidu, D. Venkatarama Iyer, A. Srinivasa Iyengar and several others.

After the notice convening the Meeting had been read—

Mr. F. G. Natasa Iyer raised the point as to whether votes by proxy were permissible. The President ruled the proxies could be accepted.

It was proposed by Mr. F. G. Natasan and seconded by Mr. Conway that, as recommended by the Chairman of the Board of Directors, the present Auditor Mr. T. C. Renganatha Row be re-elected.

An amendment was proposed by Mr. Venkoba Row and seconded by Mr. Srinivasa Iyengar, that Mr. Garudachariar be elected as Auditor for the current year. Only the proposer and seconder voted.

The original proposal was put to the vote and was carried, only 7 voting against.

It was proposed by Mr. E. V. Gopalasamy Iyer and seconded by Mr. Crighton, that the same remuneration be paid to the Auditor as last year, *viz.*, Rs. 500.

An amendment was proposed by Mr. Srinivasa Row and seconded by Mr. Glen, that the remuneration be increased to Rs. 600 per annum. The amendment was put to the vote and lost.

The original proposal was then put to the vote and carried.

With a vote of thanks to the Chair, the proceedings terminated.

By order,

TRICHINOPOLY,
23rd April 1915.

N. P. ISAAC,
Secretary & Manager.

Hoe & Co., Trichy—No. 7287—24-4-15—250.

List of Examinations passed by T. C. Ranganatha Row, F.C.I.C

1. The London Chamber of Commerce (Incorporated) Oxford Court, London.

(President-The Right Honourable Lord Desborough, K. C. V. O., J. P; D. L.,)

1.	Book-Keeping and Accountancy.	Senior Teachers' Commercial Education Diploma with Coveted distinction.	
2.	Commercial and Industrial Law	Do.	
3.	Methods and Machinery of Business	Senior (Advanced) Certificate with distinction.	
4.	Banking and Currency	Do.	Do.
5.	Commercial History and Geography	Do.	Do.

2. The National Union of Teachers, London.

(General Secretary-Sir James Yoxall, Kt. M. A., M. P.)

1.	Book-Keeping and Accountancy.	Advanced Grade.	First Cl
2.	Banking and Currency.	Do.	Do.
3.	Commercial Law	Do. ...	Do.
4.	Commercial Correspondence and Office Routine	Do. ...	Do. with Coveted distinction.
5.	Theory and Practice of Commerce ...	Do. ...	Do. Do.
6.	English	Do. ...	Do. Do.
7.	Commercial Geography	Do. ...	Do.
8.	Commercial Arithmetic	Do. ...	Do.
9.	First Class Diploma in Commerce, Banking and Currency, and Accountancy.		

3. The Midland Counties Union of Educational Institutions, Birmingham.

(Recognised by the University of Birmingham)

(President-The Right Honourable the Lord Mayor of Birmingham)

1. Book-Keeping and Accountancy. Advanced Grade. First Class with coveted distinction. (Marks 96 out of 100.)

2. Commercial Correspondence and Office Routine. Advanced Grade. First class with enviable distinction. (Marks 98 out of 100). Stood second in order of merit out of 80 candidates passed in the First Class in the United Kingdom.

3. Secretarial Work and Practice. First Class with distinction (Marks 93 out of 100.)

4. Handwriting ... ... Do. (Marks 87 out of 100.)

IV. Advanced Certificate in Book-Keeping and Accountancy with First Class honours granted by Clark's Civil Service and Commercial College, London, in the open Competitive Examination.

V. Holder of Government Certificates in Book-keeping and Accountancy, Banking and Currency, Theory and Practice of Commerce etc. etc. etc. etc.

VI. Holder of Commercial diplomas of the Institute of Commerce, Birmingham.

Wednesday Review Press Trichinopoly Ltd.

Extracts from testimonials.

(1) "An expert in Commercial Education" - The Hindu Prakash, Bombay.

(2) "A very good accountant and auditor." "H. Noel Davies Auditor G. I. Ry Society"

(3) "Mr. T. C. Ranganatha Row of Srirangam, has been elected a Fellow of the Royal Society of Arts" "and Commerce, London on the recommendation of Sir George Birdwood and Sir Mancherjee" "Bhownaggree. Mr. Rao has a remarkable list of diplomas in Commercial subjects standing to" "his credit, notably from the London chamber of Commerce and National Union of Teachers." "He is the author of several text-books and undoubtedly well deserves the honour that has" "been paid him." "(Ottoman's Journal dated 4th April 1914)

(4) "Mr. Rao is simply an ornament to the Commercial Community" "Editor "Wednesday Review".

etc. etc. etc.

Triplicane,

26th May 1915.

From

V. N. Jayaraman,

No. 6 Sundaramoorthy Vinayagar Coil Street,

Triplicane,

M A D R A S.

To

J. S. Chakarawarthy Esqr., M. A. F. R. A. S.,

Comptroller,

Mysore Government,

B A N G A L O R E.

Sir,

As I have come to understand that Commercial Auditor's place is vacant in your honour's office, I humbly beg to offer myself as an applicant for the same.

As regards my qualifications I beg to state that I have passed

(1) The Matriculation of the Madras University,

(2) The Madras P. W. D. Accounts Test,

(3) Book-keeping Advanced Grade,

(4) Theory and Practice of Commerce Advanced Grade,

(5) Banking Intermediate Grade,

(6) Typewriting Elementary Grade, and

(7) Handwriting and Dictation for undergraduates.

Further I beg to add that I have served as an accounts Clerk in the Office of the Superintending Engineer P. W. D. 5th Circle for about four years and I am at present employed as an Accountant in charge of Madras Branch accounts of Messrs. Marshall, Sons & Co., Ltd., since January 1913. My present salary is Rs. 90/-.

As regards my character and ability I beg to submit that a reference to K. S. Chandrasekara Iyer Esqr., B. A. B. L. Judge Chief Court, Bangalore. by your goodself will do more than what I can produce in writing.

Thanking you in anticipation and praying to get a favourable reply from you,

I beg to remain,

Sir,

Your most obedient servant,

V. N. Jayaram

No 14

K. S. AIYAR & Co.

INCORPORATED ACCOUNTANTS (London.)

A 1230 057

K. SUBRAMANI AIYAR, B.A., J.P., F.S.A.A., (Lond.)
Incorporated Accountant (Lond.),
M. R. TAMBE, B.A., A.I.A., A.S.A.A.
Actuary & Incorporated Accountant (Lond.)

65, Apollo Street,
Bombay, 24 May 1915

Dear Dewan Bahadur Chakravarti.

I am sorry to trouble you at this season & shall be back in Bombay in a fortnight. I have received your D.O. asking me to recommend 3 commercial amateurs for service under you on Rs 100 to Rs 150. I take it that the men selected ought to know Canarese & must have had practical experience of mercantile audits.

Young men that have been practising by the Bombay Govt license to practise as Auditors will not ordinarily be available for the vacancies under you; in the next place few of them know Canarese. At present I know of 3 young men partially qualified for this work.

1 & 2. K. Srinivasa Raghavachar, B.A. Honours, Govt Commercial School Bangalore & M. Subba Rao B.A. Honours in Govt Commercial School Mysore. These students Accounts in Govt Colleges & Commercial & practical Auditing under me for a short period. They are 1 mark Accountants & will, with a little more practical experience, become fully qualified. Either may be taken up by you, on condition that they undergo a further course of practical training for 3 more months under me at their own cost.

3. One Narayan Rao, a matriculate of Mangalore, now an apprentice under me. By October next, I consider he will become fully qualified for your work. He is a Canarese knowing Tamil.

The most satisfactory way to recruit for this work is to take matriculate men who have passed the Intermediate Examination in Book-keeping & some kind of theoretical Test in Book-keeping & make them receive practical training of Audit work under me for 12 months

Press Note.

In addressing the Bombay Government on the subject of the qualifications which should be required of auditors under the Indian Companies Act, VII of 1913, the Life Assurance Companies Act, VI of 1912, and the Provident Insurance Societies Act, V of 1912, the Government of India suggested that the Government College of Commerce in Bombay, the establishment of which was then in contemplation, might be utilized for the purpose of organizing instruction and conducting examinations for recognized accountants in India. They observed that it might be a convenience if the examination in accountancy which would be held in connexion with the College could be held at other important commercial centres also, the certificate awarded on its results being recognized as a certificate valid throughout India.

In reply, the Government of India were informed that the Bombay College of Commerce, besides teaching the course for the degree of Bachelor of Commerce of the Bombay University, would train students for a college diploma in accountancy, and that the Bombay Government were prepared to accept the suggestion that this diploma should be made the basis for the issue of certificates as auditors of companies and would endeavour to give effect to it. Action on this suggestion was, however, deferred pending the appointment of the permanent Principal of the College and consultation with him as to the measures to be organized for bringing it into operation.

The Governor in Council has now decided, with a view to giving effect to the proposals of the Government of India, to constitute a special body to which shall be entrusted the task of organizing and conducting the examinations for accountants and awarding a diploma in accountancy. This body will be closely associated with the Government College of Commerce, its members being also members of the Advisory Board of the College, the constitution of which was recently announced. Its designation will be "The Accountancy Diploma Board", and it will be composed of seven members, namely, the Director of Public Instruction (Chairman), the Principal of the College, the Secretary and Treasurer of the Bank of Bombay, a senior Chartered Accountant, a senior Incorporated Accountant, and two experts in mercantile law.

The experts in accountancy and mercantile law having been selected, the Board as now constituted consists of the following members :—

Chairman.

(1) The Hon'ble Mr. W. H. Sharp, M.A., Director of Public Instruction.

Members.

(2) Mr. Percy Anstey, B.Sc. (London), Principal of the Government College of Commerce, Bombay.

(3) The Secretary and Treasurer of the Bank of Bombay.

(4) Mr. H. G. Cocke of Messrs. A. F. Ferguson and Company, Chartered Accountants, Bombay.

(5) Mr. K. Subramani Aiyar, B.A., L.T., F.S.A.A., Incorporated Accountant.

(6) Mr. A. K. Donald, Barrister-at-Law, Judge, Court of Small Causes, Bombay.

(7) Mr. D. F. Mulla, M.A., LL.B, Advocate of the High Court, Bombay.

Mr. Aiyar will act as Secretary to the Board.

The Board will have before it a scheme drawn up by Mr. Aiyar for the institution of an examination for a diploma in accountancy. It will now proceed, in consultation with the Auditors' Council and after ascertaining and taking into consideration the views of leading men of business, to formulate its own detailed proposals for the institution of such an examination. Among the questions to be considered will be the minimum age limit for the grant of an accountant's

certificate, the nature and extent of the practical training to be required from applicants for such certificate, and the special facilities to be afforded to those who are already in employment and consequently unable to attend lectures at a recognized institution. The detailed scheme will be published as soon as it has been considered and approved by Government.

No. 782.

EDUCATIONAL DEPARTMENT.

Bombay Castle, 10th March, 1915.

Forwarded to—

The Commissioner in Sind,
The Commissioner, N. D.,
The Commissioner, C. D.,
The Commissioner, S. D.,
All Collectors, including the Collectors in Sind and the Deputy Commissioner, Upper Sind Frontier,
The Director of Public Instruction,
The Principal, Government College of Commerce, Bombay,
The Secretary to the Accountancy Diploma Board,
The Editors' Tables and Editors of Newspapers,
The Oriental Translator to Government,
The Non-official Members of the Legislative Council,
The Editor of Government Publications,
The Editor, "Educational Review", Madras,
The Revenue Department,
The Separate Department (for the reading room for the Members of the Legislative Council),
All Registered Libraries.

J. L. RIEU,
Secretary to Government.

For private circulation only.

DRAFT REGULATIONS FOR THE AWARD

OF

THE DIPLOMA IN ACCOUNTANCY

of the Government College of Commerce, Bombay.

Provisionally adopted

by the Accountancy Diploma Board, and the Auditors' Council, Bombay.

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1. The Diploma in Accountancy of the Government College of Commerce, Bombay, will be awarded by the Government of Bombay, on the recommendation of the Accountancy Diploma Board of the College to a candidate who has proved to the satisfaction of that Board

(A) That he has (*i*) passed the examinations prescribed for the Degree of Bachelor of Commerce of the University of Bombay with Advanced Accounting and Auditing as his special subject, or (*ii*) the examination of the Accountancy Diploma Board in accordance with the Regulations laid down in paragraphs 2 to 11 ;

(B) That he has received adequate practical training in Accounts as prescribed in Regulation 12 ; and

(C) that he bears a good moral character, and has attained the age of 23.

A (*ii*) THE WRITTEN TEST.

2. The examination for the Diploma in Accountancy will be held on the first Monday in March every year, commencing from March 1916 in Bombay and in such other centres in the different provinces of India as may be selected in consultation with the Local Government.

3. Applications for admission to this examination must reach the Secretary to the Accountancy Diploma Board, Bombay, before the 31st December immediately preceding the date of the examination with a fee of Rs. 50/- per candidate.

4. A candidate for admission to this examination must have passed the Matriculation Examination of an Indian University or the School Final Examination conducted by a Local Government or any other examination which, in the opinion of the Accountancy Diploma Board, is equivalent to these, and, subject to Regulations 5 and 6, must produce a certificate in the prescribed form from the Head of an Institution recognized by the Accountancy Diploma Board that he has, subsequent to passing such an examination, studied for a period of two years at such an Institution.

5. A candidate, over 25 years of age, who has been employed in an office for not less than two years and produces a certificate from his employer to that effect shall be exempted from the production of a certi-

ficate of attendance at a recognized Institution; this exemption shall also be extended to a candidate who satisfies the Board that he has been in business on his own account for not less than two years.

6. Every holder of an auditor's certificate granted by a Local Government under the Indian Companies Act, 1913 shall be eligible for admission to the examination for the Diploma in Accountancy, even though he may not satisfy the conditions laid down in the previous two Regulations.

7. Candidates for this examination will be examined in the following two subjects:—

A. ACCOUNTANCY AND AUDITING:

(1) The Principles and Practice of Book-keeping and Accounts including a knowledge of the systems of accounts in use in different classes of business.

(2) Auditing.

* *Books recommended:*
L. R. Dicksee's Advanced Accounting;
Spicer and Pegler's Book-keeping and Accounts;
L. R. Dicksee's Auditing;
Spicer and Pegler's Practical Auditing.

B. MERCANTILE LAW:

The Indian Law relating to Contracts (*viz.* the Indian Contract Act, 1872, Sections 1 to 9, Sections 59 to 61, Chap. VII and Chap. XI), Joint-stock Companies, Life Assurance Companies, Negotiable Instruments and Insolvency. Charter Parties, Bills of Lading, Fire and Marine Insurance. The main provisions of the Indian Stamp and Limitation Acts relating to the above.

* *Book recommended:* Smith's Mercantile Law, Vol. I.

* *These books are named as helpful to the students, but are not prescribed as obligatory,*

8. *(a)* Three papers of three hours each will be set in Accountancy and Auditing as detailed below:

1st Paper: General accounts.
2nd Paper: Special accounts.
3rd Paper: Auditing.

(b) Three papers of three hours each will be set in Mercantile Law as detailed below:

1st Paper: Contracts and Negotiable Instruments.
2nd Paper: Company and Insolvency Law.
3rd Paper: Charter Parties, Bills of Lading and Insurance.

9. To pass the examination, a candidate must satisfy the Board that he possess an adequate knowledge of each of the two subjects referred to in Regulation No. 7.

10. Failure to satisfy the Board will not disqualify the candidate from presenting himself at a subsequent examination on a new application being forwarded and a fresh fee paid.

11. As soon as practicable after the conclusion of the examination a list of the successful candidates will be published arranged in alphabetical order, such of them as have passed with Distinction being placed in the First Class.

B. PRACTICAL EXPERIENCE.

12. A candidate for the Diploma in Accountancy shall be required to prove to the Accountancy Diploma Board that he has, in one of the following two ways, acquired a practical experience of accounts, which, in the opinion of the Board, is adequate:

(*a*) that he has acted as auditor of Joint stock companies for a period of at least three years;

(*b*) that for a period of at least three years he has served as an articled clerk or assistant to a practising accountant who is a Chartered Accountant, an Incorporated Accountant or the holder of a permanent auditor's certificate under the Indian Companies Act, 1913; provided that the period of service required under a practising accountant shall be only two years in the case of Bachelors of Commerce of the University of Bombay who have passed with Advanced Accounting and Auditing as their special subject.

Recommendations for the issue by the Government of Bombay of AUDITORS' CERTIFICATES to holders of the Diploma in Accountancy.

That holders of the Diploma in Accountancy of the Government College of Commerce, Bombay, who are not Bachelors of Commerce of the University of Bombay, be recommended for a RESTRICTED Auditor's certificate in the first instance, on their securing such Diploma and that, when they have, in the opinion of the Auditors' Council, acquired adequate practical experience of auditing the accounts of Joint Stock Companies for a further period of at least three years subsequent to their securing the Diploma in Accountancy, they be recommended for an UNRESTRICTED AUDITOR'S certificate; but no person shall be recommended for such certificate unless, in the opinion of the Auditors' Council, he bears a good character.

That holders of the Diploma in Accountancy of the Government College of Commerce, Bombay, who are also Bachelors of Commerce of the University of Bomby, be granted an UNRESTRICTED Auditor's certificate, on their securing such Diploma.

Forwarded to Mercantile Affairs of Bombay

with a request that the Managing Committee of _____

may be so good as to favour the Accountancy Diploma Board with their remarks on the Draft Regulations before 30th June 1915.

Office of the Accountancy Diploma Board,
65 Apollo Street, Bombay,
May 1915.

K. SUBRAMANI AIYAR,
Secretary,
Accountancy Diploma Board.

Caslon Printing Works Fort, Bombay.

Bombay Chamber of Commerce

S. N. KRISHNA IYENGAR, L.A.A.,
Associated Accountant (London).
PUBLIC ACCOUNTANT & AUDITOR.
HOLDER OF CERTIFICATE
FROM GOVERNMENT
UNDER SECTION 144 (2)
OF THE INDIAN COMPANIES
ACT, VII, OF 1913.

No 15

A 12301

105, Armenian Street,
Madras.

29th May 1915.

J.S. Chakravarthy Esq;
Comptroller of accounts,
Mysore State, Bangalore

Sir,

I have your notice inviting applications for the post of a commercial auditor on RS 100- 10- 150, to be attached to your ~~service~~ office. I shall be glad to take up the post provided ypu can give me a start of RS 150/ atleast, with bright future prospects.

I may inform you that I am now 27 years of age.

Regarding my qualifications I may state that I am an undergraduate of the Madras University and have undergone a thorough training in higher accounts and auditing in the Davar's College of Commerce, Bombay. I have passed the highest professional accountancy examinations held in India by the Central Asscciation of Accountants, LOndon, and am elected a member of that Institution. I have also passed the following examinations+

Banking and Currency By The London Chamber of Commerce.
Methods and Machienary of Busines By the London Chamber.
Secretarial work and Practice By the Midland Counties Union Of Educational Institutions(Birmingham)

For the practical training I underwent in the Commercial Collge I hold a Diploma.

It was in the year 1912 I set up my practice in this city as a professional accountant and auditor and I enclose herein a list of firms handled (both Individually and as a partner in the late firm of Messrs Chettiar Iyengar Public accountants and

and Auditors) ever since I set up practice.

If desired I shall have no objection to see you in person with a few of my audit reports.

Should you be pleased to select me I may state without prejudice to my humility that I can bring to the fore the up-to-date principles of accountancy and Auditing as are in vogue in England and other western countries.

For favour of your perusal I enclose herein copies of testimonials I had from my professors under whom I had the training in accounts and from MR:V. Namberumall Chetty, B.A. the retired Chief suprintendent, Finance Department, Madras.

Thanking you in anticipation,

I remain,

Sir,

Your most obedient

servant,

Krishnaswamy

(LIST OF FIRMS)

The South Indian Railway Cooperative Stores society (LTD)

The Union Bank (LTD) Kumbakonam.

The South Indian Match factory (LTD) Madras.

The Mutual Benifit Fund (LTD) Kumbakonam

The Trichoor Tinber and Saw Mills, Trichoor.

The United Club Madras.

The Cosmopolitan Club Madras.

The Ladies Recreation Club, Madras

S. K. P. D. Charities Madras.

S. Attendrooclu Cheetty's Charities Madras.

Pappu Chetty Ragaviah Chetty's Charities Madras

The Tawkers's Choultry Temple, (The Dharma Rakshna Saba) Madras

Agastheeswarar Temple Villivakkam.

Dewan Bahadur M.O. Parthasarathy Iyengar's Charities Mad ras

S. A. V. Secondary School Perambur.

Messrs King and Company Madras.

,, Wenlock And Company Madras

,, Shaffee Gangather and Company Madras.

,, A. R. Chakrapany Chetty And Company Madras.

,, V. M. OOsman Sahib and Company Madras.

,, Sreenivasa Varadachari and Company Madras (RE:P. Lak-Shimi Narasu's Case)

,, A. Ahmadally and Company Madras

,, P.L.A. Damodaram Chetty And Company Madras.

,, C. Gopaul Nayagar and Sons Madras.

,, P. Streerangam Chetty and Sons Madras.

MR. T. Namberumall Chetty Madras

~~MR. M.R.K.R.M. Annamalai Chetty~~

MR. Kotta Munirathnam Chetty

MR. M.R.K.R.M. Annamalai Chetty

MR. T. M. BalakrishnamChetty

Mr. V. Ramasami Iyer 's Account as Agent of The Sivagiri Estate

Re suit V. Ramasami a/s V. Nu Pami Swagiri

(TRUE COPY)

Trichoor, 24th May 1915.

MR. S.N. Krishna Iyengar having asked me for a certificate of merit to enable him to apply for an appointment in the Mysore state, I am glad to be able to state that from what I have seen of his work in respect of the audit of the accounts of the Trichoor Timber and Saw Mills, I find that he is an intelligent and a critical auditor. He is able to understand any commercial system of accounts and to audit them with facility. His statements are lucid. I wish him success.

(SD) V. Namberumall Chetty,
Manager The Trichoor Timber
and Saw Mills.
(Retired Chief Superintendent
Finance department
Madras.)

Davar's College of Commerce.

Local Examinations Centre for English Boards.

18-20, Esplanade Road,
(OPPOSITE CURRENCY BANK.)

Bombay, 25th September 1911.

Officially recognised for Scholarships
by Leading Indian Princes.

Principal - S. R. DAVAR.
Expert Commercial Educationist,
Recognised by the highest
Authorities in India and England
Holder of the Highest Chartered
Secretarial Accountancy.
Commercial and Legal Examination
distinctions of London.
Long European & Indian Experience
(Seven journeys to Europe for experience and study.)

Jt. Vice-Principal
JAMSHED R. BATLIBOI, A.S.A.A.
Hons. in incorporated Accountants'
Final.
Four years' London practice.

Jt. Vice-Principal:
R. N. WRITER, F.A.A.
Associated Accountant (London),
Ten years' Teaching Experience.

Certified that Mr. S. N. Krishna Iyengar has been a student of this college for two years during which time he studied for High Professional Accountants' Examination by the Central Association of Accountants for the designation of "Associated Accountants" and the Diploma of "L.A.A." and I am glad to state that he passed this examination. He also competed successfully in the various Senior Commercial examinations by the London Chamber of Commerce and other Boards. I found him a very hard-working and intelligent student and I always looked upon him as one of my brilliant students. He would be of great assistance in a Bank, Public Company or Private Office as an Accountant or any other good position suitable to his qualification. He would also prove a good Auditor. I shall be always pleased to recommend him wherever an opportunity occurs.

(Sd.) S. R. DAVAR,
Bar-at-law.

BATLIBOI & BATLIBOI
INCORPORATED ACCOUNTANTS (London.)

JAMSHED R. BATLIBOI, A.S.A.A.,
INCORPORATED ACCOUNTANT (HONOURS)

SORAB R. BATLIBOI, A.S.A.A.,
INCORPORATED ACCOUNTANT.

28, Esplanade Road, F

Bombay 20th June 191

I have great pleasure in testifying to the fact that Mr S. N, Krishna Iyengar was taking his instruction at the Davar's College of Commerce directly under me for a period of nearly 18 months and in course of that period I have found in him a very intelligent and an able student.

He is well posted up in all the intricacies of the Commercial World, is a conscientious worker and a reliable youth.

I have no hesitation in recommending him to any State, Company, or Firm in need of a really all-round capable and reliable hand.

(Sd.) JAMSHED R. BATLIBOI,
Incorporated Accountant, (London)

S. V. R V. PRESS, PUDUKOTAH.

Mr Wyatt
No 16
31/7/15
A 12302

Reference. No. 286

Dated 27/5 1915.
Camp: Vizagapatam.

From,
M. R. Ry.
N. BHAGAVAN SARMA GARU, **A. C. R. A.** (Glasgow)
Government Certified Auditor,
VIZAGAPATAM.

To,

J. S. Chakravarti Esqr,
Comptroller,
Mysore.

Enclosures:-
one printed copy of testimonials.

Sir,

Adverting to your notice, dated 28th April 1915, I beg to submit herewith my Application for the post of Commercial Auditor.

As for my qualifications I beg to state that I hold certificates of the following Institutions.

1 National Union of Teachers. (London)
2 Midland counties Union of Educational Institutions. (Birmingham)
3. Corporation of Accountants. (Glasgow)
+4 Certificate from the Government of Madras under Sec. 144 (2) Indian Co's Act VII of '13.

I have been practising as Public Accountant & Auditor from the year 1909, and I have vast and varied experience, during the last six years.

I was born in the year 1887.

P.T.O.

I am the auditor of the following companies and Institutions :-

1 Vizag commercial corporation Ltd.
2 Waltair Club.
3 The Coromandel Life Assurance Co., Ltd.
4 Calingapatam Bimilipatam Jute Baling Co., Ltd
5 The Family Provident Society Ltd.
6 The Indian Assurance Society Ltd.
7 Andhra Bashabhi Vardhini Sangham Ltd.
8 Sri Krishna Cotton Press Co. Ltd.
9 Guntur merchants Cotton Press Co. Ltd,
10 The Lakshmi Narasimha Gin & Rice Factory Ltd.
11 The Guntur Hosiery mills Ltd.
12 The Edward Secondary School.
13 Sri Narasimha Cotton Press Co, Ltd.
14 The Almakur Lift Irigation Co. Ltd. and others.

I beg to enclose herewith a printed copy of Testimonials for your kind perusal.

I beg to remain,

Sir

Your most obedient Servant,

N Bhagavan Sarma.

A few copies of Testimonials.

N. BHAGAVAN SARMA, ~~C. R. A.~~, A. C. R. A. (Glasgow)

Corporate Accountant,

PUBLIC ACCT., AUDITOR & LIQUIDATOR.

Holder of Examination Diplomas of the following Boards:—

I. The National Union of Teachers (London).

~~II. The London Association Accountants (London).~~

III. Tha Corporation of Accountants (Glasgow).

IV. The Midland Educational Institution (Birmingham).

In Advanced Book-keeping, Theory and Practice of Commerce, Com. Correspondence, Accountancy, Auditing and Commercial Law, Rights and Duties of Trustees, Liquidators and Receivers Etc.

ESTABLISHED 1909. VIZAGAPATAM.

I

FROM

Messrs. C. V. SUBBARAU & Co,,

General Commission Agents, Masulipatam.

To

Mr. N. B. SARMA,

Acct. & Auditor, Vizagapatam.

Dated 5-2-1913.

Mr. N. B. Sarma, Public Acct. and Auditor of Vizagapatam, has been our Companie's Auditor for the last three years. He has made very valuable suggestions for the improvement of our Company and we thank him for all the help he has given us during the last three years.

(Sd.) C. V. SUBBARAO & Co.

II

FROM

C. MALLICK, L. R. C. P. & S. (Edin).

Proprietor, Sidheswaram, Vizagapatam

Dated 8-2-1913.

Mr. N. Bhagavan Sarma has been the Auditor of my Proprietory accounts for the last 3 years. He has done very satisfactory work and has shown me the best way to keep accounts. I am certain that he will do a good Auditor and will do his work to the entire satisfaction of his employers. I wish him all success in future.

(Sd.) C. MALLICK.

III

FROM

M.R.Ry. V. V. SIVAVADHANULU GARU, B.A.,

Dis. 313. *Temporary Sub-ordinate Judge,*

Temporary Sub-Court.

Dated 7-3-1913. Vizagapatam.

I am glad to certify that Mr. Nishtala Bhagavan Sarma, the eldest son of late District Munsiff M.R.Ry. N. Somayajulu Sastri Garu, B. A., is a good Auditor and that he belongs to a respectable family of Vizagapatam. I have appointed him as a Commissioner in a suit (O. S. 59/1910) brought by the Northern Circars Life Assurance Co., Ltd., Vizagapatam. * * * * * * * * * * *

(Sd.) V. V. S. AVADHANI,

Temporary Subordinate Judge.

IV

FROM

G. V. NARAYANA ROW GARU,

Proprietor, Cheepurupalli Estate.

Dated 5-9-1913. Vizagapatam.

I have great pleasure in certifying that Mr. N. B. Sarma who has been my Auditor for the last 4 years is a capable Auditor.

His suggestions are very valuable and highly practical.

(Sd.) G. V. NARAYANARAO.

FROM

V. BAYANNA PANTULU GARU,

Proprietor, Ravada, Vizagapatam.

Dated 8-10-1913.

Mr. N. Bhagavan Sarma has been the Auditor of my Proprietory Estate for the last three years.

He has found very gross errors committed by my Samuddars and standardized the Estate Accounts and completely reformed them.

His suggestions have been found very usuful and practical and I can assure the public that he will prove a very able Acct. and Auditor.

(Sd.) V. BAYANNA PANTULU.

VI

FROM

Messrs. G. NARAYANA & SONS.

16th Oct. 1913. Vizagapatam.

Mr. Nishtala Bhagavan Sarma of Vizagapatam is known to us for the last four years. Ever since he has been auditing all our accounts to our satisfaction.

(Sd.) G. NARAYANA & SONS.

No 17

A 12303

J. S. Chakravarthi esqre
Mysore Govt comptroller
Bangalore

Sir

With reference to your advertisement in the Mysore Gazette dated 20th may 1915 for commercial auditor. I beg to state, that the copy of the annexed memorial, will clearly show your honour that my ancestors were eminent merchants and I am well experienced in commercial accounts.

The annexed memorial was duly submitted to H.H. The Maharaja of Mysore on 27-11-1915 and it was replied through Palace comptroller saying that "My prayer cannot be complied."

Relying confidently that your honour's generous heart will be moved, if your honour were to go through the copy of the annexed memorial and I further request to grant me the above commercial auditorship out of grace and mercy. If your honour were to be kind enough to give me a trial, I am sure that I will give your honour entire satisfaction

For which act of kindness as in duty bound shall ever prays for your long life and prosperity

29th may 1915
Mysore

I beg to remain
honourned Sir
your most obedient Servant
M. Muddaphah son of Sowcar
Ganjam Karriannah, Santhepet. Mysore

His Highness The Maharaja Sri Krishnaraja Wadeyar Bahadur G. C. S. I., of Mysore.

The humble memorial of Muddappa son of Sahukar Ganjam Kariana residing in Santepet Mysore City.
Most respectfully showeth:—

That his father was contractor of the Palace Mothikhana and Muzroy Department from the good old days of His Highness the Late Sree Krishnarajandra Wadeyar Bahadur.

Subsequently also i. e. in the year 1884 he was contractor to the Royal Household of the above two departments. His tender for that year was rice at the rate of Rs. 6—4—0 a palla, ghee at Rs 7 a maund and other provisions at correspondingly low rates:—these being favourable to the Palace was accepted and the contract given to him. As illuck would have it, the price of the provisions and food-grains contracted for in the year doubled themselves, i, e, rice having gone up to Rs. 12/- a palla ghee to Rs 14/- a maund and other sundries correspondingly very high. Notwithstanding this untoward event, his father to maintain his reputation as a palace contractor of long standing kept up to his terms most punctually without giving room to the slightest complaint on the part of the authorities

On this account, his father who had been well-to do till then, actually suffered a net loss to the extent of Rs. 20,000.

To recoup this untoward loss, his father humbly represented to His Highness, the late Sree Chamarajendra Wadeyar Bahadur of blessed memory and prayed that some concession should be shown by way of compensation for the above loss where-upon His Highness out of grace and mercy settled his accounts of only the Mothikhana at the market rate, of just 3 months only and as to the remaining nine months, of both concern, it was promissed by His late Royal Highness to his late father that it would be settled after going through the accounts in the Palace Treasury

Soon after the above Royal promise had been held out to his father, to the greatest misfortune of him and his family, the most meloncholy and sudden death of His Gracious Highness Sree Chamarajendra Wadeyar happened in Calcutta, on which account nothing was donc in the matter.

Soon after, the period of Regency intervened, and the memorialist's father had memorialised to Her Highness the Maharani the late Regent on 3/7/1900 when nothing pertaining to the finances of the Palace was attended to owing to your Royal Highness' Minority. On 3—5—1904 another memorial was submitted to your Royal Highness for relief by the memorialist's late father. By that time his father's entire property, movable and immovable, had been sold away by his creditors, in auction, in satisfaction of their debts. Nothing was done to his father even then. Again the memorialist memorialised to Huzur Secretary on 7—10—1914 for which he was promised by the Huzur Secretary that due enquiry will be made and nothing was done up to now.

In October 1904 the memorialist's father died of grief and extreme poverty on this account leaving your humble memorialist and his widowed sister penniless helpless and destitute and with hardly any means of livelihood.

Your Highness' humble memorialist now approaches your Royal Highness Gracious feet with a prayer believing with all the Sincerity of heart he is capable **that your Royal Highness is God in human shape and the protector of the humble and destitute of your subjects,** and sincerely relying on the Efficacy of the noble words of your Royal Highness motto ಸತ್ಯಮೆಬ್ಬೊದ್ಧಾರಾಮ್ಯಹಂ humbly prays to your Highness to show him some Royal concession and to full fill the Royal **inviolable and sacred promise made to his (memorialists) father,** which to this day remains unfulfilled considering that **the year in which his father suffered was the year of your Royal Highness coming into world to rule over us and protect us.** This is a circumstance which the memorialist humbly prays that year of 1884 should not be allowed to be associated with **the remotest taint of any mental pain and agony in the heart of this your humble memorialist.** The memorialist respectfully believes that the long interval which has elapsed since the date of the late Highness Royal promise will not stand in the way of its being fulfilled now by your Royal Highness in a magnanimous and princely spirit as the Royal house is ever eminently noted for the conscentious discharge of all legitimate claims as the Mysore Damodar Doss charity the standing and undying monument of the noble quality of the Roal house bears witness to this very day. The memorialist has learnt from great Brahamin scholars that it is stated in thg Bhagavat Gita ಪಾರ್ಥನೈವಇಹನಾಮುತ್ರ ವಿನಾಶಸ್ತಸ್ಯವಿದ್ಯತೆ | ನಹಿ ಕಲ್ಯಾಣ ಕೃತ್ ಕಶ್ಚಿತ್ ದುರ್ಗತಿಂ ತಾತಗಚ್ಛತಿ ॥ i. e. any one doing good oh! father never attains evil, and nothing is lost now or hereafter. Oh ! Arjuna.

Body perishes but the fair name is handed over to prosterity and there are thousands of your Highness' subjects to-day now living that constantly remember day and night the good deeds and the charities of your Highness' Illustrious noble father and grand-father. With this firm conviction in his mind and trusting to your Highness' Royal benevolence and praying to God.

The memorialist completely resigns himeself to any decision of your Royal Highness about his claim, which he considers, in his humble opinion, to be just and righteous in the hands of your Royal Highness.

For this act of kindness your humble memorialist ever prays for your Royal Highness' long life and prosperity.

Appln Regr No. 19 A 12497
R 884

From,

P.N.Swaminathan B.A.,

Accountant and Auditor,

13, Chinnathambi Street,

Mount Road, Madras

CONTROLLER'S OFFICE, CIVIL BRANCH, -7 JUN 1915 BANGALORE. MYSORE GOVT.

The Controller of Accounts,

Mysore State, Bangalore.

Sir,

During the past eight years that I have been an Accountant and Auditor, I have acquired a good knowledge of all kinds of accounts. Besides I am a graduate of the Madras University, and have passed the Madras Government Technical Examinations in Book-keeping and Accountancy, and Theory and Practice of Commerce in the Advanced Grade, and Banking in the intermediate grade. I have also a practical knowledge of Government accounts. I enclose copies of my recent testimonials for your perusal. I beg to apply for the post of the Auditor, advertised for in the Mysore Gazette.

If, with a view to entertainment, you will kindly grant me an interview, I can then put before you the facts about myself, and the reasons for my seeking this post.

I beg to remain,

Sir,

Your most obedient servant,

5th June 15.

P.N.Swaminathan

COPIES OF TESTIMONIALS.

Madras, 16th March 1914.

I have much pleasure in testifying to the high opinion I have formed of the character and attainments of P.N.Swaminathan. I knew him first as a student under me in the S.P.G.College Trichinopoly, when he was distinctly above the average in intellect and application; since them I have seen him at intervals and have followed his progress with interest. I feel confident that he will do his best in any work that is entrusted to him.

(sd.) G.Herbert Smith M.A.,
Principal, S.P.G.Theological College.

ooo----ooo----ooo----oooo----ooo----

The Triplicane Urban Co-operative Society Lt
Triplicane, 25th March 1914.

Mr. P.N.Swaminathan B.A audited the accounts of our society for the half year ending 30th June 1913. He did this work to our entire satisfaction making many useful suggestions. I was struck by the mastery he showed of the figures and of our rules when at a meeting of our shareholders, he had to explain the various statements.

(sd.) V.S.Srinivasan B.A., B.T., F.M.U
The Hon'ble
President of the Board of Directors.

x----xx----xx----xx

Anantha Vilas, Triplicane,
Madras, 8th October 1914 .

I am glad to certify that Mr. P.N.Swaminathan B.A. audited the accounts of the Sri Devarajaswami Temple at Conjeevaram for fasli 1322; that the audit was done with great care; and that the Board of Supervision has appointed him to audit the accounts of fasli 1323. He is very respectable.

(sd.) K.Krishnaswami Rao C.I.E.,
Dewan Bahadur
Member, Board of Supervision

xxxxxoooooxxxxxoooooxxxxxoooooxxxxxoooooxxxxx

Endorsement on an application to the Inspector General of Agriculture, Nagpur.

The applicant (P.N.Swaminatha) is intelligent and does his work satisfactorily.

10th June 1908.

(sd.) S.Ramanujamaiyangar B.A.,
Supdt. Wards Estate Audit Deptt.
Accountant General's Office,

Forwarded. His work in this office has been satisfactory.

13th June 1908.

(sd.) A. Montague Brigstock
Accountant-General, Madras.

230

A/C Mrs.

A 12658

Bank of Madras.

Madras. 11th June 1915.

J.S.Chakravarti Esq., M.A., F.R.A.S.,

Comptroller to the Government of Mysore,

Bangalore.

Sir,

I beg to apply for the place of a Commercial Auditor which, I hear, is now vacant in His Highness, The Maharaja's Government.

I am a graduate of the Madras University, qualified in the following subjects, Banking, Theory & Practice of Commerce, & Book-keeping.

I have six years experience in the Bank of Madras, and have worked in its various departments, and I am now Acting Head Clerk in the Public Debt Department.

I have, now & then, assisted auditors in their audit work, and I can, with confidence, say that I know auditing and accounts. I shall thank you very much, if I am given an opportunity to better my prospects.

A reference may, if need be, be made to the Bank of Madras, Madras, & to Mr.Justice.K.S.Chandrasekara Aiyar, B.A.B.L. of your city, about my conduct, character & ability. My age is 28 Years.

Thanking you in anticipation.

I beg to remain,
Sir,
Your Most Obedient Servant.

M. Sadasivan. B.A.

.ɔɐ

I am a graduate of the London University, qualified
in the following subjects, Surgery, Chemistry & Practice of
Obstetrics & Bacteriology.

I have had a period of practice in the Home of Incurables and
have worked in the Victoria Hospital for Children and I can refer
Lord Clair to the Medical Staff of both.

I have no private means and therefore must earn my
own support. I shall be glad to have an early reply as I am given on
appointment to be tested in practical .

Thanking you in anticipation.

I am,
Sirs,
Yours Very Obediently Faithfully.

Mannargudi 12.6.15

Regd No 24

A/2765

From.

K. V. Ganapati Subrahmanian,
Clerk,
Assistant Engineer's office,
Mannargudi.

CONTROLLER'S OFFICE
CIVIL BRANCH,
16 JUN 1915
BANGALORE.
TO
MYSORE GOVT.

To

The Comptroller,
Mysore State Service,
Bangalore

Thro'

The Assistant Engineer,
N M Railway, Mannargudi.

Sir,

With reference to your notice dated 28.4.15 inviting applications for the post of a Commercial Auditor on Rs 100 - 10/1 - 150 to be attached to your office, I beg to apply myself as a candidate for the same. As the notice under reference was received by me only on 11-6-15, I was not able to submit my application earlier than this.

As regards my qualifications, I beg to state that I have passed the Matriculation examination held in December 1907 and have secured Government Commercial Diploma and Bookkeeping Group certificates after having undergone 2 years Complete training in the Government School of Commerce, Calicut, in the following subjects.

Bookkeeping	Adv. Grade.	Govt. Comml. Diploma certificates
Comml. Practice	—do—	
Comml Geography	—do—	
Banking	Int.—do—	
Shorthand	Int. Grade.	
Typewriting	Ele. Grade (Appeared for Int. but failed)	

Besides, I have passed London Chamber of Commerce Senior Accountancy (equivalent to P.W.D. Accounts Test) and Senior Typewriting.

Under.

Under Government Orders, I am eligible to audit the accounts of Limited Companies and Provident Fund Society etc, and as such I am fully qualified for the Commercial Auditor's Post applied for by me. I am under 25 years of age and well versed with Commercial Accounts and Company Audit. As regards my fitness for the above post, I beg to refer you to the Head Master Govt School of Commerce, Calicut.

Should your Choice fall upon me it would be always my endeavour by diligence and attention to deserve your Confidence. Copies of testimonials will be sent to you shortly.

Awaiting your favourable early orders.

I beg to remain,
Sir,
Your most obedient Servant,
K.V. Ganapati Subramaniam
Govt Diplomate in Commerce.
12/6/15.

NM.49/17-a
14.6.15
Forwarded.

The applicant has worked hard, honestly and to my entire satisfaction and I am sure he will give the same satisfaction elsewhere.

D MacGregor Mantell
Assistant Engineer,
N.M. Railway Construction.
13/6/15.

True copy testimonial from M.R.Ry. RAO SAHIB S. VAIDYANATHA AYYAR, Avargal, Headmaster, Government School of Commerce, Calicut.

Dated 12th March 1915.

K. S. Sundareswara Ayyar has been a clerk and shorthand-typist under me in the Government School of Commerce, Calicut for nearly 7 years. General office work in correspondence and routine duties is heavy in this school and he has been able to cope with it with such remarkable diligence and thoroughness that he has given immense satisfaction and pleasing relief to me. He has acquired a very creditable degree of proficiency in Shorthand and Typewriting and also in Book-keeping and Accounts in which subjects he has passed the highest grade test in the Government Technical Examinations. He has a good knowledge of English which enables him to get through his work with great efficiency. He is an IDEAL Short-hand-typist and Book-keeper and writes an excellent hand. He is very pleasing in his manners and very well-behaved.

Sd./ S. VAIDYANATHA AYYAR.

(True copy.)

Calicut, 20th May 1915. Kesundareswara Ayyar.

Register no 7
A12802
R 808

Roc No. 139/1915.

Name of the Institution. The Government School of Commerce,

STATION, Calicut,

Date 20th May 1915.

From

(*Name*) M.R.Ry. Rao Sahib S. Vaidyanatha Ayyar, Avl.,

(*Designation*) Headmaster, Govt. School of Commerce,

Calicut.

To

The Comptroller,

Government of Mysore,

Bangalore.

SIR,

With reference to your notice dated 28th April 1915, I have the honour to forward, enclosed, an application from Mr. K. S. Sundareswara Ayyar, Head clerk of this school, for the post of a Commercial Auditor in your office. Though he has not been accustomed to deal with Company audit, he will prov quite competent to audit the accounts of mercantile firms a public offices, as he has a very extensive and efficient kn ledge of Accountancy and Auditing. The testimonial I hav given him will speak to his qualifications and character. would strongly recommend him for the post.

Encl. One application.

I have the honour to be,

Sir,

Your most obedient

Calicut, 20th May 1915. 83

To

The Comptroller,

Government of Mysore,

Bangalore.

Thro'

M.R.Ry. Rao Sahib S. Vaidyanatha Ayyar, Avl.,

Headmaster, Government School of Commerce,

Calicut.

Respected Sir,

Enclosures:- copy of this application in applicant's handwriting, and copy of testimonial from M.R.Ry. Rao Sahib S. Vaidyanatha Ayyar, Warangal.

I respectfully beg to apply for the post of a Commercial Auditor on Rs.100/- tp 150/- to be attached to your office (temporary, for the present, for 3 years), referred to in your printed notice of the 28th April 1915.

I hold, at present, the permanent clerk's post in the Government School of Commerce, Calicut, and have put in a service of seven years in that position. I entered service under Madras Government in March 1908---at the age of 21 and am now 28 years old. I have passed the Government Technical Examinations in all the Commercial subjects (Book-keeping & Accounts, Commercial Practice, Banking, Commercial Geography, Shorthand, and Typewriting) and possess practical experience as an Accountant, Correspondence clerk, Shorthandwriter and reporter, and as a typist. I am thoroughly conversant with both the English and native mercantile systems of accounts-keeping and with the principles and practice of Auditing, am quick at figures, can efficiently deal with general office correspondence in all its details, can write shorthand at 130 to 140 words per minute, and can type on any standard type-writing machine at 50 words per minute. I am strong in English and can read and write 3 Indian vernaculars---Tamil, Malayalam, and Canarese. I enclose copy of this application in my handwriting.

I submit, enclosed, copy of testimonial from M.R.Ry.

Rao

Rao Sahib S. Vaidyanatha Ayyar, Avargal, Headmaster, Govt. School of Commerce, Calicut, for your kind perusal.

Should you be so pleased as to consider my application favourably, I beg to assure you that it shall be my endeavour, by diligence and attention, to deserve your confidence.

I beg to remain,

Respected Sir,

Your most obedient servant,

Kasinadaiswara ayyar

85

C/o The Headmaster, Government School of Commerce,
Calicut, 20th May 1915.

To

The Comptroller,
Government of Mysore,
Bangalore.

Thro'

M.R.Ry. Rao Sahib S. Vaidyanatha Ayyar, Avargal,
Headmaster, Government School of Commerce,
Calicut.

Respected Sir,

I respectfully beg to apply for the post of a Commercial Auditor on Rs. 100/- to 150/- to be attached to your office (temporary, for the present, for 3 years), referred to in your printed notice of the 28th April 1915.

I hold, at present, the permanent clerk's post in the Govt. School of Commerce, Calicut, and have put in a Service of Seven years in that position. I entered service under Madras Government in March 1908 - at the age of 21 and am now 28 years old. I have passed the Government Technical Examinations in all the Commercial Subjects (Book-keeping and accounts, Commercial Practice, Banking, Commercial Geography, Shorthand, and Typewriting), and possess practical experience as an accountant, correspondence clerk, Shorthand writer and reporter, and as a typist. I am thoroughly conversant with both the English and native mercantile systems of accounts-keeping and with the principles and practice of auditing, am quick at figures, can efficiently deal with general office correspondence in all its details, can write Shorthand at 130 to 140 words per minute, and can type on any Standard typewriting machine at 50 words per minute. I am strong in English and can read and write 3 Indian vernaculars — Tamil, Malayalam, and Canarese. This application is in my handwriting.

Enclosure :-
Copy of testimonial from M.R.Ry. Rao Sahib S. Vaidyanatha Ayyar, Avargal.

I submit, enclosed, copy of testimonial from M.R.Ry. Rao Sahib S. Vaidyanatha Ayyar, Avargal, Headmaster, Govt. School of Commerce, Calicut, for your kind perusal.

Should you be so pleased as to consider my application favourably, I beg to assure you that it shall always be my endeavour, by diligence and attention, to deserve your confidence.

I beg to remain,
Respected Sir,
Your most obedient servant,
K. Sundareswara Ayyar.

Re Appointment of Mr K. Narayanan as Commercial Auditor.

G.R.S. 28]

File No. 4-15
Serial No. 25

Diary No. of letter replied to 543

Proceedings of the Government of His Highness the Maharaja of Mysore

GENERAL AND REVENUE SECRETARIAT.
(G.7.)

, *the* 191 .

Date of issue 23-12-15

Signed by [illegible]
Asst

READ—

G.O. no. 7L 6094 / G 73-14-6 dy 24-4-15

Sanctioning the appointment of a Commercial Auditor in the Comptroller's office for a period of three years on

ORDER THEREON.— No. Rs 100-10-150 p.m.

2. Correspondence ending with letter no. 944 / R.46 dy 7-8-1915 from the Comptroller to Govt., recommending that Mr K. Narayanan Senior Accountant under Messrs

over.

Papers under dy no. III & I

SUBJECT.

GPB—50,000—1-12-12

Fraser & Ross, Chartered Accountants, Madras, may be appointed to the post on probation for six months and continued thereafter if his work is found satisfactory for the period sanctioned by Govt.

Order thereon. no. M 2853 dt 23rd Dec 15

The appointment of Mr. K. Narayanan to the post referred to, temporarily for six months, is sanctioned.

Asst 15/12 Secretary to Govt, Genl Dept.

16/12/15

16/12/15

To. The Comptroller to Govt.

Asst 14/12